

State Auditor's Office

Annual Report 2006



WEST VIRGINIA STATE AUDITOR'S OFFICE
GLEN B. GAINER III, STATE AUDITOR

WWW.WVSAO.GOV

FOR ON-LINE PAYMENT INFORMATION,

ACCESS VISTA & eVENDOR at www.wvsao.gov

eGovernment Division

The eGovernment Division is committed to the concept of "Making Government Work". This is achieved through the ongoing process of converting paper to an electronic medium where it is open and available for the public to view. The areas of responsibility for this Division include:

- Web Services Development
- Electronic Payments
- Electronic Notice of Deposits (eNODS) – a.k.a. *electronic paystubs*

This division is currently staffed with four (4) employees. There are two (2) senior and two (2) junior developers who maintain the Auditor's Web Access Systems such as eVendor, Direct Deposit, and other eCommerce applications.

During the first quarter of 2007, all divisions within the State Auditor's Office, who utilize the above applications, will assist in the development of the Auditor's upcoming ePAY Web Portal.

Additional developmental activities include, but are not limited to:

- Creation of the WVePay Web Portal that will replace VISTA and eVendor payment information sites by creating a one-stop portal for the public as well as state government.
- Modifying the processing for employees to sign up and view their electronic paystubs (eNods), making the process easier for the employee to complete while keeping authentication of the employee.
- Develop a system where agencies, *currently WVU*, can enter the EPICS payroll direct deposit information directly to our office and send the imaged application electronically. Our agency then verifies the data entry of the agency. This eliminates the need for WVU to send paper documents to our office. The system would be accessible via the new WVePay Web Portal.
- Expand the process that allows agencies to send their invoices to our office in an image file eliminating the need to send paper. We have a pilot project with Fairmont State University and West Virginia University. We are also adding the functionality of an electronic signature to authenticate that the image originated from the sending agency.



The State Auditor's Office is committed to converting paper to an electronic medium where it is open and available for the public to view.

- Payment information currently on the VISTA system would expand when converted to a new WVePAY Web Portal. Copies of original invoices and/or contracts would be but a mouse click away for anyone with Internet access.
- Create process to allow the agencies to print direct deposit paystubs for individuals who do not have Internet access from their agency location.
- Move more payroll vendor payments to this format utilizing recently acquired EDI software.
- Monthly modification of the Auditor's VISTA system to add additional functionality both for the general public and state agencies including an ongoing effort to continue to make public documents easily available.

ePayments/Direct Deposit Division

INCREASES IN DIRECT DEPOSIT HAVE REDUCED PAPER WARRANTS BY OVER 1,000,000 SINCE 2003!

The State Auditor's Office is committed to the conversion of paper warrants, where applicable, to electronic warrants through the use of direct deposit.

The ePayments Section is staffed with accredited ACH professionals committed to the efficient movement of monies electronically. Currently the Auditor's ePayments system is direct depositing state payroll to over 37,000 financial institutions per pay period. Employees may choose up to four (4) separate checking or savings accounts to split their paycheck including banks, credit unions, Christmas clubs, investment accounts and more.

Employees also have the ability to view their direct deposit paystub electronically by enrolling in eNODs or Electronic Notices of Deposits System at www.wvsao.gov.

This ePayment/eGovernment application utilizes state-of-the-art open system platforms with applications developed in-house which includes electronic tax payments, insurance, and TIAA-CREF retirement payments for higher education. The information, previously distributed to vendors in a paper form, are daily being securely transmitted via the Internet.

The ePayments Division will continue to focus on educating state agencies and their employees on how they can access their payroll and travel payment information via the Web without ever receiving a piece of paper. This system will help protect the privacy and confidentiality of state employees by never printing personal information on paper where it can be lost or stolen. All employee information will be securely protected on the Auditor's system and available only to the owner of that information.

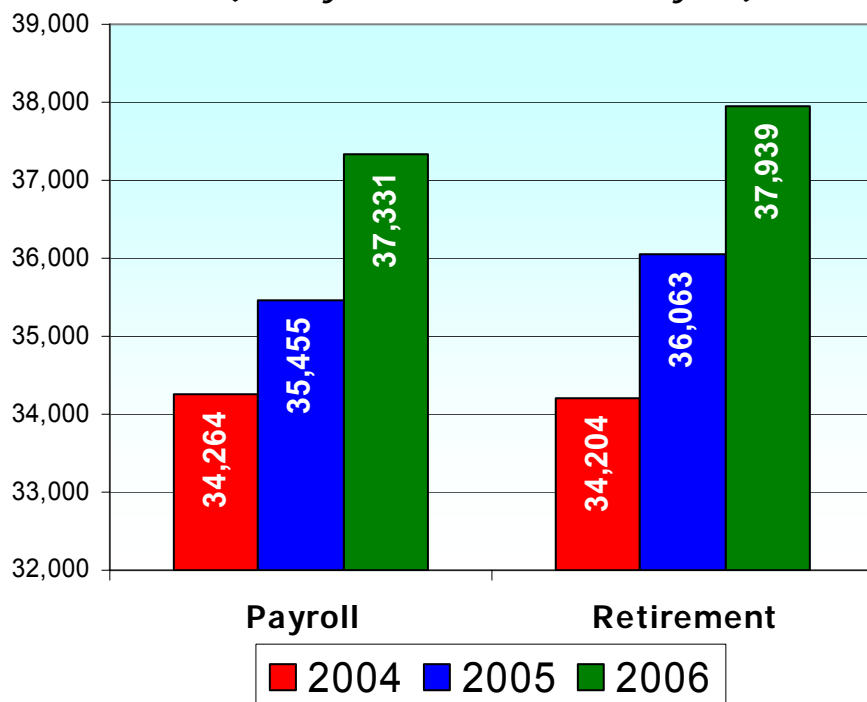
For information regarding employee eNODS visit www.wvsao.gov.

In 2007, a web portal (WVePAY) will be developed to merge both public and private state payment remittance information to better serve all recipients.

Visit www.wvsao.gov to download a direct deposit form or to enroll to view your paystub electronically.

DIRECT DEPOSIT CONTINUES TO REPLACE CHECKS!

Increase in Direct Deposits 2004 - 2006
(last cycle date of calendar year)



Financial Services

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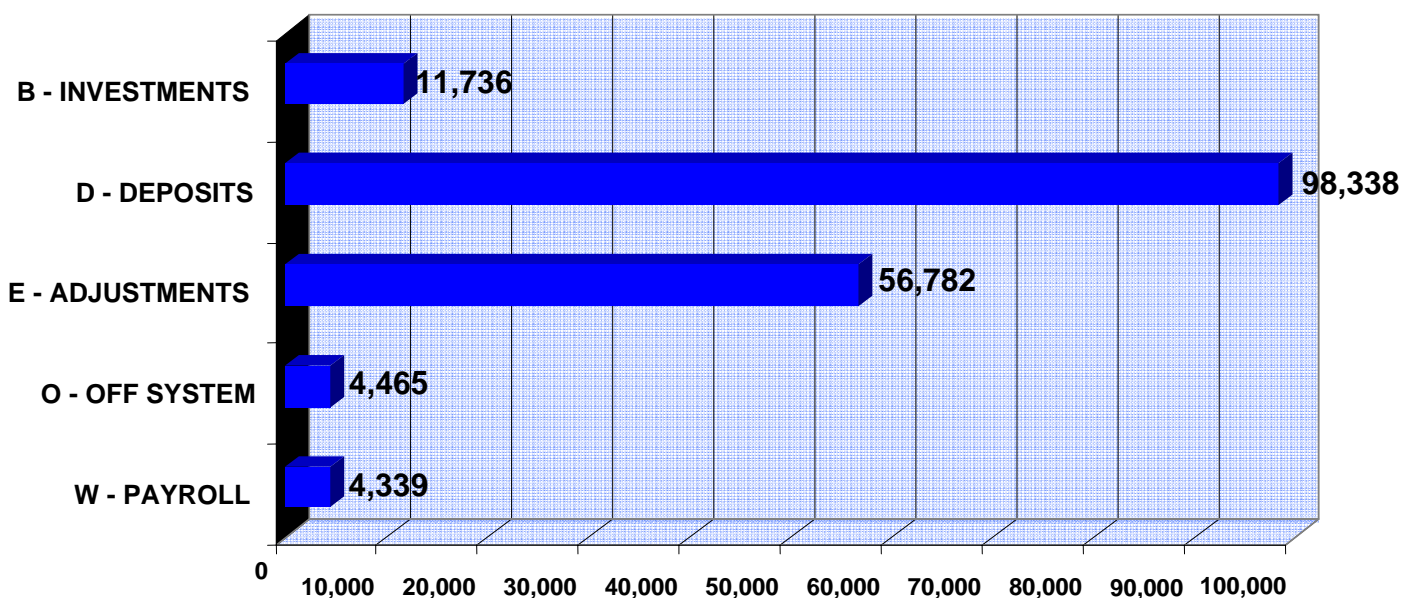
The State Auditor's Accounting Division helps bring a level of financial accountability to the citizens of West Virginia by ensuring that the assets of the State are safeguarded and the financial resources of all State agencies are used in a manner consistent with Legislative approval and applicable law.

**175,660 non-invoice transactions
processed and completed!**

ACCOUNTING DIVISION

The Accounting Division is responsible for ensuring timely processing of accounting transactions in order to provide accurate and meaningful financial data to State, Federal and private entities. This is accomplished by processing and completing all non-invoice (investments, deposits, adjusting entries, off system and payroll) documents within the financial information management system (FIMS) and through direct oversight of invoice documents through our liquidity monitoring efforts.

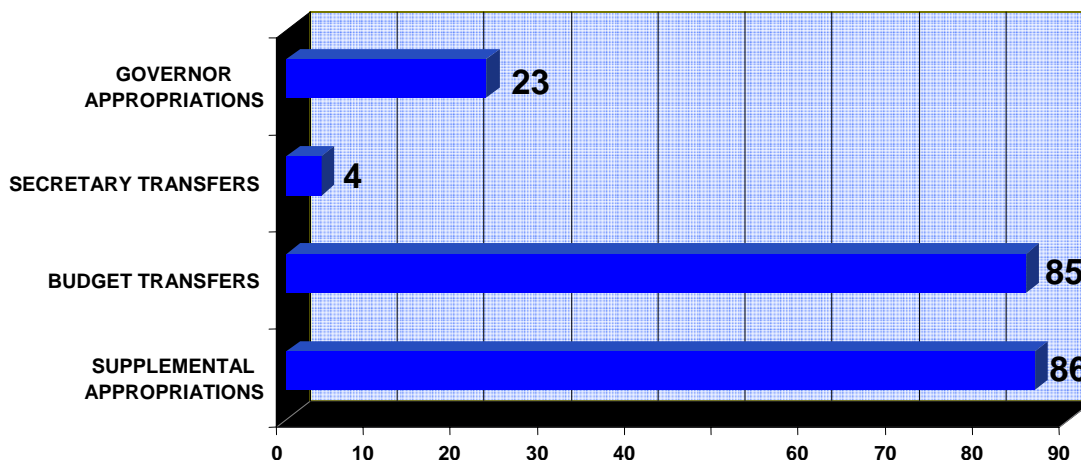
DOCUMENTS PROCESSED AND COMPLETED (FISCAL YEAR 2006)



To ensure that the state agencies, boards and commissions have the necessary financial information to manage their operations, the Accounting Division prepares and distributes, via the Auditor's website, monthly financial reports for every agency within state government. Additionally, the Accounting Division is responsible for preparing the annual "West Virginia State Dollar Report", a cash basis popular report designed to give the reader an easy to understand consolidated statement of the receipts and expenditures of the State.

The Accounting Division is also charged with the maintenance and monitoring of all state level financial data within FIMS. These efforts begin with the actual input of all state level appropriations. From the input of the State Budget Bill, through the entry of all-subsequent appropriation adjustments and re-appropriations, the Accounting Division serves as the point of original entry. Our efforts are further continued through the daily reporting of expenditures and cash balances, as well as, our responsibility for the creation of all fund ledgers and sub-ledgers within FIMS.

APPROPRIATION ADJUSTMENTS (FISCAL YEAR 2006)



The Accounting Division will utilize the new WVePAY system in several different ways in order to achieve efficiencies and cost savings. First and foremost, the Accounting Division will utilize the system as the preferred distribution method for the monthly financial reports currently distributed to every state agency. Additionally, Freedom of Information Act (FOIA) requests currently processed by Accounting, will to the extent possible, be routed to the WVePAY portal for public access. Having more of the State's expenditure data in one place should also enhance our analytical capabilities.

General Revenue Appropriation and Fund Balance Analysis: As of 12/31/06

Type of Appropriation:	Appropriation Amount	Year-to-Date Disbursement	Expended %	Appropriation Balance	Remaining %
Current Year	3,628,749,786.00	1,494,451,033.83	41.18%	2,134,298,752.17	58.82%
Reappropriated	266,363,810.22	51,227,104.59	19.23%	215,136,705.63	80.77%
Surplus	80,000,000.00	80,000,000.00	100.00%	0.00	0.00%
Total	<u>3,975,113,596.22</u>	<u>1,625,678,138.42</u>		<u>2,349,435,457.80</u>	

The General Revenue Fund balance is currently comprised of three (3) distinct components - Unappropriated Surplus Balance, Unexpended Reappropriations and the Current Year Balance. The State Auditor's Office posts all expenditures to the correct appropriation type in order to maintain the integrity of the components and to ensure that expenditures do not exceed the remaining appropriation balance or the cash balance allotted to the specific component.

General Revenue Fund Balance:

Unappropriated Surplus Balance	8,873,901.35	Represents the running balance of generated surplus from prior years less all surplus appropriations. Balance is available to make additional surplus appropriations.
Unexpended Reappropriations	215,136,705.63	Represents the remaining unexpended balance of reappropriated amounts. Appropriations from prior fiscal years specifically designated by the Legislature to carry over (reappropriate) into subsequent fiscal years.
Current Year Balance	284,262,843.65	Represents the amount of cash available to fund the current fiscal year's appropriations. Amount is calculated by deducting the total current fiscal year's expenditures from the total year to date receipts.
Total General Revenue Fund Balance	<u>508,273,450.63</u>	Represents the cash and investment balance of the State's General Revenue Fund as of December 31, 2006.

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GENERAL REVENUE EXPENDITURES (by function):

	<u>FY2006</u>	<u>FY2005</u>	<u>FY 2004</u>	<u>FY 2003</u>
Personal Services	529,881,703.70	491,658,731.56	500,621,834.23	555,063,055.69
Employee Benefits	531,258,422.17	530,597,920.50	499,010,618.71	443,732,695.41
Current Expenses	247,891,021.66	245,672,685.83	211,837,606.97	207,004,615.92
Repairs and Alterations	2,918,456.05	2,647,316.46	2,920,106.95	3,085,092.29
Asset Purchases or Construction	22,928,679.12	21,718,894.48	21,878,055.16	22,443,459.67
Counties and Municipalities	1,274,542,423.92	1,212,073,716.20	1,215,836,692.95	1,209,532,324.54
Other Disbursements	112,835,744.87	100,576,056.25	102,688,380.36	97,189,738.60
Fund Transfers	882,007,191.56	841,073,459.34	467,312,571.86	407,839,468.05
Total General Revenue Expenditures	3,604,263,643.05	3,446,018,780.62	3,022,105,867.19	2,945,890,450.17

Personal Services are salaries, wages and other compensation paid to full-time, part-time, temporary and intermittent employees of the spending unit. It does not include fees or contractual payments paid to consultants or to independent contractors engaged by the spending unit. Salaries of agency heads are included in personal services.

Employee Benefits are comprised of social security matching, workers' compensation, unemployment compensation, pension and retirement contributions, public employees' insurance matching or any other benefit normally paid by the employer as a direct cost of employment. Of particular interest is the large percentage (69.9%) or (371,635,026) of total Employee Benefits for FY 2006 that relates to Teacher's Retirement System and funded from the State Aid to Schools appropriation.

Current Expenses are those operating costs for an agency, other than personal services and employee benefits, that are generally recurring in nature, either monthly, quarterly, etc. The largest components of current expenses are "Contractual / Professional Services" (\$93.9 million), "Miscellaneous" (\$32.4 million) and "Attorney Legal Service Payments" (\$17.4 million).

Repairs and Alterations are repairs to structures and minor improvements to property which do not increase the value of the capital asset. Expenditures made for repairs to buildings, grounds and equipment are included in Repairs and Alterations.

Asset Purchase or Construction relates to items intended to be held or used, such as land, buildings, machinery, furniture, roads, bridges and other equipment. These items have an appreciable and calculable period of usefulness in excess of one (1) year.

Counties and Municipalities represents remittances to counties and municipalities for statutory distributions. The vast majority of these distributions relate to State Aid to Schools. In FY 2006, for example approximately 94.79% or (\$1.208 billion) of these expenditures related to State Aid to Schools. Note: Also see Employee Benefits (above) for portion of State Aid to School relating to Teacher's Retirement funding.

Other Disbursements represent expenditures made by spending units not specifically identified within the other major categories. Combined - "Payments of Claims" (\$3.3 million), "Grants, Awards, Scholarships and Loans" (\$40.8 million) and "Debt Service" (\$40.5 million) represented approximately 75.1% of the FY 2006 expenditures under this category.

Fund Transfers represent transfers of operating funds/cash from one fund to another not related to any prior expenditure. A large percentage of these transfers relate to the required state matching portion in order to receive Federal funds.

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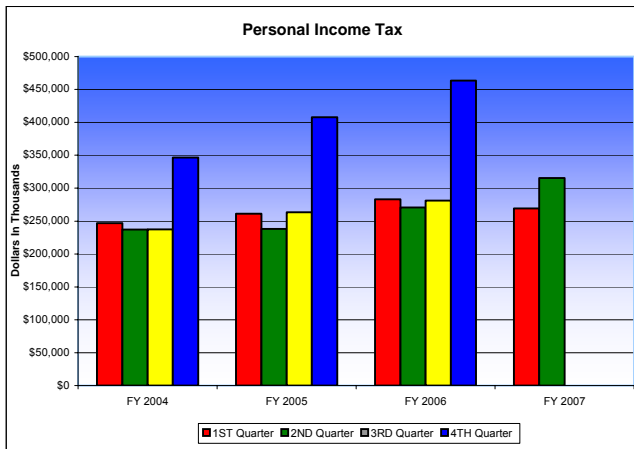
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Sources of Revenue	Actual	Estimated	Diff.	% off Estimate
Business and Occupation Tax	81,123	67,100	14,023	20.90%
Consumer Sales Tax	493,555	504,200	(10,645)	-2.11%
Personal Income Tax	584,568	588,700	(4,132)	-0.70%
Liquor Profit Transfers	5,110	4,880	230	4.71%
Racing Fees	340	1,000	(660)	-66.00%
Beer Tax and Licenses	3,891	3,900	(9)	-0.23%
Cigarette Tax	53,236	52,800	436	0.83%
Estate Tax	163	0	163	100.00%
Business Franchise Fees	528	580	(52)	-8.97%
Charter Tax	3,782	3,300	482	14.61%
Use Tax	64,377	56,400	7,977	14.14%
Property Transfer Tax	6,412	8,800	(2,388)	-27.14%
Property Tax	2,808	2,900	(92)	-3.17%
Insurance Tax	47,393	47,700	(307)	-0.64%
Departmental Collections	8,723	6,400	2,323	36.30%
Corporate Inc. / Bus. Franchise Tax	179,980	118,900	61,080	51.37%
Miscellaneous Receipts	538	600	(62)	-10.33%
Miscellaneous Transfers	2,817	600	2,217	369.50%
Interest Income	26,623	14,200	12,423	87.49%
Video Lottery Transfers	526	0	526	100.00%
Severance Tax	154,500	122,000	32,500	26.64%
Telecommunications Tax	(533)	0	(533)	100.00%
Smokeless Tobacco Tax	2,501	2,400	101	4.21%
HB 102 - Lottery Transfers	55,556	55,000	556	1.01%
Refundable CR. Reimbursement - LTY	196	300	(104)	-34.67%
Total	1,778,713	1,662,660	116,053	6.98%

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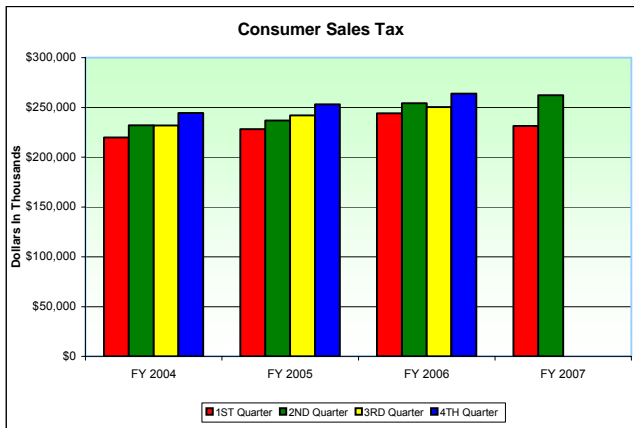
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Personal Income Tax

	FY 2004	FY 2005	FY 2006	FY 2007
1 ST Quarter	247,050	260,990	282,850	269,220
2 ND Quarter	237,143	238,062	270,469	315,348
3 RD Quarter	237,585	263,240	281,030	-
4 TH Quarter	346,434	407,795	463,371	-
TOTAL	1,068,212	1,170,087	1,297,720	584,568

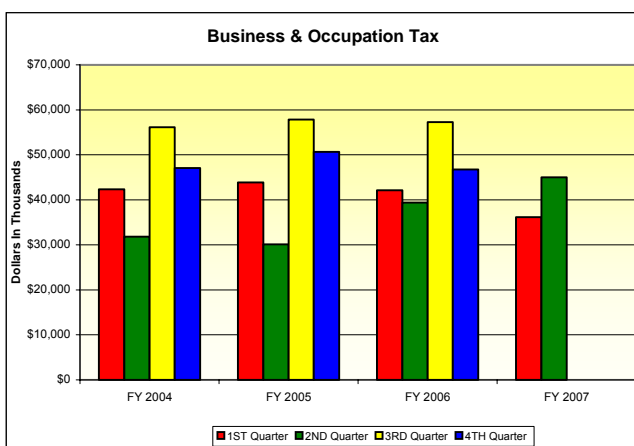
Personal Income Tax revenues are estimated to total \$1,318,250,000 or approximately 36.32% of Fiscal Year 2007 total General Revenue Fund's collections. Fiscal year 2007 estimates show an increase of \$20,530,000 or approximately 1.58% over Fiscal Year 2006 actual collections.



Consumer Sales Tax

	FY 2004	FY 2005	FY 2006	FY 2007
1 ST Quarter	219,758	228,234	244,069	231,319
2 ND Quarter	232,003	236,973	254,162	262,236
3 RD Quarter	231,834	242,017	250,379	-
4 TH Quarter	244,397	252,948	263,841	-
TOTAL	927,992	960,172	1,012,451	493,555

Consumer Sales Tax revenues are estimated to total \$1,018,000,000 or approximately 28.05% of the Fiscal Year 2007 total General Revenue collections. Fiscal year 2007 estimates show an increase of \$5,549,000 or approximately 0.54% over Fiscal Year 2006 actual collections.



Business & Occupation Tax

	FY 2004	FY 2005	FY 2006	FY 2007
1 ST Quarter	42,319	43,867	42,100	36,137
2 ND Quarter	31,837	30,116	39,383	44,986
3 RD Quarter	56,158	57,820	57,239	-
4 TH Quarter	47,081	50,657	46,735	-
TOTAL	177,395	182,460	185,457	81,123

Business and Occupation Tax revenues are estimated to total \$175,500,000 or approximately 4.84% of the Fiscal Year 2007 total General Revenue collections. Fiscal year 2007 estimates show a decrease of \$9,957,000 or approximately 5.37% under Fiscal Year 2006 actual collections.

NOTE: These 3 revenue groups were selected because they collectively comprise approximately 69.72% of the entire FY 2006 General Revenue - Revenue Estimates. The remaining 30.28% is comprised of 27 different revenue sources.



UNAPPROPRIATED SURPLUS BALANCE:

SUMMARY - PFY 2006

Beginning Balance 07/01/05	117,256,683.32
Appropriation Holdback Per SB 2005	0.00
13 Month Expenditures - Paid in July	(27,558,887.16)
Statutory Transfer Out 1/2 of 7/31 Balance to RSRF	(44,850,921.40)
Prior Years Refunds	159,941.80
Legislated Expirations of Special Revenue Funds	66,879,000.00
Appropriations	(111,832,000.00)
Ending Balance 06/30/06	<u><u>53,816.56</u></u>

Note: Difference between 6/30/06 ending balance and the 7/1/06 beginning balance below is a result of the year-end closeout activities where the PFY 2006 appropriations that were not reappropriated in PFY 2007 become part of the Unappropriated Balance.

SUMMARY - PFY 2007

Beginning Balance 07/01/06	219,720,539.81
Missed Reappropriations	(17,112,954.35)
Appropriation Holdback Per SB 125	0.00
13 Month Expenditures - Paid in July	(24,984,660.55)
Statutory Transfer Out 1/2 of 7/31 Balance to RSRF	(88,817,007.83)
Prior Years Refunds	
Legislated Expirations of Special and General Revenue Funds	0.00
Appropriations	(80,000,000.00)
Ending Balance 12/30/06	<u><u>8,805,917.08</u></u>

RSRF - Revenue Shortfall Reserve Fund (Rainy Day Fund) #7005

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FY 2006 Surplus Appropriations Detailed by Date

Date	Amount	Legislation Fund #	Organization Name	Activity #	Activity Name
9/20/2005	50,000.00	SB 4016	DEPARTMENT OF AGRICULTURE	284	UNCLASSIFIED - TOTAL - SURPLUS
9/23/2005	10,000,000.00	HB 417	JOINT EXPENSES	679	SUPPLEMENT FOR PERS AND TERS 2006 - SURPLUS
9/23/2005	1,500,000.00	HB 417	SUPREME COURT	678	MAGISTRATES' COMPUTER SYSTEM - SURPLUS
9/23/2005	3,750,000.00	HB 417	WEST VIRGINIA CONSERVATION AGENCY	269	SOIL CONSERVATION PROJECTS - SURPLUS
9/23/2005	2,000,000.00	HB 417	WEST VIRGINIA DEVELOPMENT OFFICE	266	LOCAL ECONOMIC DEVELOPMENT ASSISTANCE - SURPLUS
9/23/2005	1,000,000.00	HB 417	STATE DEPARTMENT OF EDUCATION	097	UNCLASSIFIED - SURPLUS
9/23/2005	1,000,000.00	HB 417	DEPT. OF HEALTH AND HUMAN RESOURCES	674	RURAL HEALTH CARE PROVIDERS REVOLVING LOAN FUND - SURP
9/23/2005	15,000,000.00	HB 417	DIVISION OF HUMAN SERVICES	633	MEDICAL SERVICES - SURPLUS
9/23/2005	1,106,000.00	HB 417	DIVISION OF HUMAN SERVICES	074	WV TEACHING HOSPITALS TERTIARY/ SAFETY NET - SURPLUS
9/23/2005	596,000.00	HB 417	DIVISION OF HUMAN SERVICES	046	RURAL HOSPITALS UNDER 150 BEDS - SURPLUS
9/23/2005	7,000.00	HB 417	DIVISION OF VETERANS' AFFAIRS	250	EMPLOYEE BENEFITS - SURPLUS
9/23/2005	149,000.00	HB 417	WV COUNCIL FOR COMM. & TECH COLL. ED.	671	WV NORTHERN COMM. & TECH. COLLEGE - SURPLUS
11/3/2005	28,000,000.00	HB 420	CONSOLIDATED PUBLIC RETIREMENT BOARD	682	UNCLASSIFIED - TOTAL - TRANSFER - SURPLUS
4/14/2006	985,500.00	SB 794	DEPARTMENT OF AGRICULTURE	097	UNCLASSIFIED - SURPLUS
4/14/2006	65,000.00	SB 794	DEPARTMENT OF AGRICULTURE	924	PREDATOR CONTROL - SURPLUS
4/14/2006	500,000.00	SB 794	DEPARTMENT OF AGRICULTURE	842	JACKSON'S MILL - SURPLUS
4/14/2006	600,000.00	SB 794	DEPARTMENT OF AGRICULTURE	925	4-H CAMP IMPROVEMENTS - SURPLUS
4/14/2006	2,100,000.00	SB 794	WEST VIRGINIA CONSERVATION AGENCY	269	SOIL CONSERVATION PROJECTS - SURPLUS
4/14/2006	32,895,500.00	SB 794	CONSOLIDATED PUBLIC RETIREMENT BOARD	682	UNCLASSIFIED - TOTAL - TRANSFER - SURPLUS
4/14/2006	3,500,000.00	SB 794	DEPARTMENT OF EDUCATION	926	TRANSPORTATION COSTS - SURPLUS
4/14/2006	4,000,000.00	SB 794	DEPARTMENT OF EDUCATION	927	EDUCATIONAL ENHANCEMENTS - SURPLUS
4/14/2006	246,000.00	SB 794	DIVISION OF REHABILITATION SERVICES	243	PERSONAL SERVICES - SURPLUS
4/14/2006	782,000.00	SB 794	DIVISION OF REHABILITATION SERVICES	677	CAPITAL OUTLAY - SURPLUS
4/14/2006	100,000.00	SB 794	DIVISION OF HUMAN SERVICES	076	INDIGENT BURIALS - SURPLUS
4/14/2006	1,500,000.00	SB 794	DIVISION OF CORRECTIONS	097	UNCLASSIFIED - SURPLUS
4/14/2006	400,000.00	SB 794	DEPARTMENT OF TRANSPORTATION	097	UNCLASSIFIED - SURPLUS
111,832,000.00		Total			

FY 2007 Surplus Appropriations Detailed by Date

Date	Amount	Legislation Fund #	Organization Name	Activity #	Activity Name
11/28/2006	80,000,000.00	HB 212	CONSOLIDATED PUBLIC RETIREMENT BOARD	682	UNCLASSIFIED - TOTAL - TRANSFER - SURPLUS
80,000,000.00		Total			

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Legislated Expiration Special and General Revenue Funds - FY 2006

Amount	Legislation	Fund #	Fiscal Yr.	Org # and Name	Activity #	Activity Name
3,000,000.00	HB 420	1732	2006	2300 - JOINT EXPENSES	426	TRANSFERS
5,000,000.00	HB 420	1735	2003	2300- JOINT EXPENSES	426	TRANSFERS
13,000,000.00	HB 420	1313	2006	1300 - STATE TREASURER'S OFFICE	426	TRANSFERS
4,000,000.00	HB 420	0175	2005	2300 - JOINT EXPENSES	642	TAX REDUCTION AND FED FUNDING INCREASED COMPLIANCE
3,000,000.00	HB 420	0175	2004	2300 - JOINT EXPENSES	642	TAX REDUCTION AND FED FUNDING INCREASED COMPLIANCE
5,400,000.00	SB 794	0175	2005	2300 - JOINT EXPENSES	642	TAX REDUCTION AND FED FUNDING INCREASED COMPLIANCE
1,000,000.00	SB 794	0313	2006	0402 - DEPARTMENT OF EDUCATION	087	UNCLASSIFIED - SURPLUS
24,600,000.00	SB 794	1732	2006	2300 - JOINT EXPENSES	426	TRANSFERS
6,629,000.00	SB 794	2387	2006	0218 - BOARD OF RISK & INSURANCE	426	TRANSFERS
1,250,000.00	SB 794	8623	2006	0926 - PUBLIC SERVICE COMMISSION	426	TRANSFERS
<u>66,879,000.00</u>						

Financial Services



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TOP 200 VENDORS

This list is a compilation of companies which provided goods or services to the State of West Virginia during fiscal year 2006. It is presented by the West Virginia State Auditor's Office for informational purposes only. Certain companies which provide health care services for Medicaid coverage have been excluded.

	Company	City/State	Total
1	WV Paving	Dunbar WV	76,406,562
2	Walsh Construction Co	Chicago IL	59,564,768
3	J F Allen Co	Buckhannon WV	39,568,328
4	Ahern & Assoc Inc	So Charleston WV	27,717,348
5	Provident Life & Accidental Insurance Co	Atlanta GA	27,068,179
6	Kanawha Stone Co Inc	Nitro WV	26,973,216
7	Verizon	Baltimore MD	25,484,919
8	Acordia National Inc	Charleston WV	20,603,818
9	Allegheny Power	Greensburg PA	19,773,441
10	G A Brown & Son Inc	Fairmont WV	18,208,362
11	Guttman Oil Co	Elkins WV	18,208,174
12	Trumbull Corp	Pittsburgh PA	17,758,357
13	Nicewonder Contracting Inc	Charlotte NC	17,543,991
14	Deloitte Consulting LP	Atlanta GA	17,251,094
15	Orders Construction Co Inc	St Albans WV	16,975,060
16	Elmo Greer & Sons LLC	London KY	15,867,578
17	Primecare Medical of WV Inc	Harrisburg PA	15,258,901
18	Pomeroy Computer Resources Sales Co Inc	Charleston WV	14,908,442
19	Correctional Medical Systems Inc	St Louis MO	14,902,481
20	Diageo North America Inc	Pittsburgh PA	13,901,596
21	AEP	Canton OH	13,672,292
22	Heeter Construction Inc	Spencer WV	12,072,791
23	Bilco Construction Co Inc	So Charleston WV	12,039,155
24	IBM Corp	Charleston WV	12,021,301
25	Election Systems & Software	Omaha NE	11,373,164
26	Charles Ryan Associates Inc	Columbus OH	11,155,438
27	Carl Kelly Paving Inc	Williamstown WV	11,065,719
28	MEC Construction Inc	Bridgeport WV	11,007,036
29	Morgantown Energy Associates	Morgantown WV	10,905,654
30	Mountaineer Contractors Inc	Kingwood WV	10,891,495
31	Michael Baker Jr Inc	Pittsburgh PA	10,611,916
32	Velotta Co	Sharon Center OH	10,469,283
33	Brayman Construction Corp	Saxonburg PA	10,295,447
34	Mosites Construction Co	Pittsburgh PA	10,035,184
35	Scientific Games Online Entertainment	Alpharetta GA	9,221,849

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	Company	City/State	Total
36	Massaro Co	Pittsburgh PA	9,147,616
37	Aramark	Atlanta GA	9,049,674
38	Mountain Enterprises Inc	Lexington KY	8,691,734
39	Natl Engineering & Contracting Co	Canonsburg PA	8,524,722
40	Turman Construction Co	Barboursville WV	8,467,389
41	Worldwide Equipment Inc	Huntington WV	8,291,460
42	Bizzack Inc	Lexington KY	8,288,452
43	Dell Marketing LP	Pittsburgh PA	8,070,578
44	Unisys Corp	Chicago IL	8,042,063
45	Radford & Radford	Beckley WV	8,000,901
46	Verizon Network Integration	Baltimore MD	7,700,098
47	Future Brands LLC	Deerfield IL	7,647,566
48	March Westin Co Inc	Morgantown WV	7,064,411
49	Mountaineer Gas	Charleston WV	6,977,073
50	Stephens Auto Center	Danville WV	6,822,553
51	WV Medical Institute Inc	Charleston WV	6,738,995
52	Mcgraw Hill Inc	Carol Stream IL	6,428,926
53	Ground Breakers Inc	Clarksburg WV	5,910,947
54	Dominion Hope	Clarksburg WV	5,804,265
55	C J Mahan Consruction Co LLC	Grove City OH	5,728,366
56	Brown Forman Corp	Louisville KY	5,698,596
57	Pitney Bowes	Louisville KY	5,628,653
58	Whiting Turner Contracting Co	Baltimore MD	5,572,349
59	Aps Healthcare Bethesda Inc	Silver Spring MD	5,477,368
60	Colaianne Construction	Dillonvale OH	5,194,432
61	Automotive Rentals Inc	Philadelphia PA	5,093,016
62	Swope Construction Co	Bluefield WV	5,028,847
63	Sodexho America LLC	Huntington WV	4,959,344
64	North Am Salt Co	Overland Park KY	4,953,536
65	Ebsco Subscription Services	Birmingham AL	4,887,077
66	Natl Bus Sales & Leasing Inc	Marietta GA	4,727,491
67	Savage Construction Co	Wheeling WV	4,679,742
68	Smh Construction Co	Beckley WV	4,463,408
69	United Summit Center Inc	Clarksburg WV	4,250,879
70	Meadows Stone & Paving Inc	Gassaway WV	4,236,660
71	Vanmetre Farm LLC	Shepherdstown WV	4,206,700
72	J P Morgan Electronic Financial Svs Inc	Chicago IL	4,175,107
73	Bacardi Imports Inc	Charlotte NC	4,130,561
74	Lenore Asphalt Inc	Lexington KY	4,104,506
75	Policy Studies Inc	Englewood CO	3,958,314
76	Green Acres Contracting Co	Scottdale PA	3,944,944
77	Carpenter Reclamation Inc	Charleston WV	3,923,787

Financial Services



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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	Company	City/State	Total
78	Green Mountain Co	Charleston WV	3,905,719
79	Premium Energy Inc	Charlotte NC	3,821,841
80	CDI Corp	Atlanta GA	3,803,390
81	Hntb Corp	Kansas City MO	3,775,389
82	WV Citizens Conservation Corp	Beckley WV	3,774,273
83	Wiseman Construction Co Inc	Charleston WV	3,684,324
84	Oglesby Construction Inc	Norwalk OH	3,675,248
85	WV Tractor Co	Charleston WV	3,656,275
86	Modjeski & Masters	Harrisburg PA	3,643,220
87	Klug Bros Inc	Moundsville WV	3,498,683
88	Interstate Road Management Corp	Hazleton PA	3,423,789
89	Dodd General Contractors Corp	Bridgeport WV	3,406,534
90	Jefferson Asphalt Products Co	Charles Town WV	3,331,450
91	Barton Brands Ltd	Chicago IL	3,309,827
92	WV Ems Technical Support Network Inc	Elkview WV	3,307,644
93	Alan Stone Co Inc	Williamstown WV	3,253,695
94	Tmaro Corp	Bridgeport WV	3,221,228
95	Public Consulting Group Inc	Boston MA	3,173,922
96	Applachian Power Company	Canton OH	3,165,021
97	Hayslett Construction Co Inc	Hurricane WV	3,157,147
98	Bbr Drilling Co	Belmont OH	3,126,093
99	Wesbanco Bank Inc	Wheeling WV	3,039,781
100	Ohio WV Excavating Co	Powhatan Point OH	3,022,671
101	Oracle Corp	Chicago IL	2,997,313
102	Harris Microwave Communications Div	Atlanta GA	2,991,328
103	Amerisource Corporation	Columbus OH	2,955,754
104	Corte Construction Co Inc	Bluefield WV	2,877,271
105	Capitol Business Interiors	Charleston WV	2,831,078
106	Country Club Chrysler Ply Dodge Inc	Clarksburg WV	2,814,746
107	Kelly Medical Corp	Cincinnati OH	2,776,814
108	Wayne Concrete Co Inc	Barboursville WV	2,736,470
109	E L Robinson Engineering Co	Charleston WV	2,734,136
110	Fairplain Tractor Sales Inc	Ripley WV	2,692,544
111	United National Bank	Charleston WV	2,680,567
112	Greer Industries Inc	Pittsburgh PA	2,617,878
113	Suntrust Leasing Corp	Baltimore MD	2,552,051
114	Fast Enterprises	Boise ID	2,524,000
115	WV Am Water Co	Charlotte NC	2,515,897
116	BBL Carlton LLC	Charleston WV	2,493,773
117	Sidney Frank Importing	New Rochelle NY	2,393,572
118	A & L Inc	Belle Vernon PA	2,344,199
119	Pernod Richard USA LLC	Purchase NY	2,279,086

Financial Services



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	Company	City/State	Total
120	Precision Environmental Co	Independence OH	2,275,303
121	U S Postmaster	Charleston WV	2,203,624
122	J D & E Inc	St Clairsville OH	2,193,500
123	Chenoeth Ford Inc	Clarksburg WV	2,187,255
124	Thaxton Construction Co Inc	Charleston WV	2,134,455
125	Howard Concrete Pumping Inc	Cuddy PA	2,133,206
126	City Window Co	Clarksburg WV	2,093,573
127	Agilysys Inc	Chicago IL	2,083,974
128	Atlantic Aero Inc	Greensboro NC	2,069,224
129	Flint Construction Co Inc	Gassaway WV	2,038,798
130	A E Associations LTD	Charleston WV	2,036,936
131	Skyline Steel Corp	Parsippany NJ	2,030,564
132	Bayliss & Ramey Inc	Dunbar WV	2,003,051
133	E P Leach & Sons Inc	Huntington WV	1,990,876
134	Youth Services System Inc	Wheeling WV	1,986,628
135	Mountaineer Grading Co	Elkview WV	1,975,457
136	Phillips & Jordan Inc	Robbinsville NC	1,964,037
137	Martin Marietta Materials	Charlotte NC	1,956,146
138	Tri State Petroleum Corp	Wheeling WV	1,944,084
139	Hdr Engineering Inc	Omaha NE	1,914,253
140	A L L Construction Inc	Mt Storm WV	1,911,990
141	Aladdin Food Management Ser LLC	Wheeling WV	1,909,782
142	Hess Corp	Charlotte NC	1,903,717
143	Mccourt & Son Construction Inc	Sutton WV	1,902,986
144	Hoke Bros Contracting	Union WV	1,902,190
145	Burgess & Niple Inc	Parkersburg WV	1,885,791
146	Csx Transportation	Atlanta GA	1,873,201
147	Ernst & Young	Pittsburgh PA	1,867,828
148	Manganas Enterprises Inc	Canonsburg PA	1,857,437
149	Am Campus Developer LLC	Austin TX	1,846,276
150	McCoy Construction Co	Salt Rock WV	1,841,694
151	At&T	Charleston WV	1,827,556
152	Buchart Horn Inc	York PA	1,819,859
153	Pineville Paving Inc	Pineville WV	1,814,038
154	Boxley Aggregates of WV Inc	Roanoke VA	1,813,403
155	Benfield Inc	Westport CT	1,795,000
156	Davis H Elliot Co Inc	Lexington KY	1,754,647
157	WV Tire Disposal	Summersville WV	1,703,101
158	Buck Consultants Inc	Palatine IL	1,674,470
159	NES Traffic Safety LPP	Nitro WV	1,638,382
160	United Technical Center	Clarksburg WV	1,627,121
161	Callas Contractors Inc	Hagerstown MD	1,614,238

Financial Services



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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	Company	City/State	Total
162	C & D Waterproofing Corp	Bloomsburg PA	1,612,734
163	Pearson Education	Atlanta GA	1,559,937
164	Cowgirl Up Inc	Simpson WV	1,552,859
165	Prete James A	Morgantown WV	1,524,499
166	West Payment Menter	Carol Stream IL	1,514,596
167	Am Rock Salt Company LLC	Mt Morris NY	1,491,537
168	Wilbur Smith Associates	Columbia SC	1,489,644
169	Tralyn Inc	Cabin Creek WV	1,470,893
170	Sungard Sct Inc	Chicago IL	1,467,359
171	Automated Health Systems Inc	Pittsburgh PA	1,462,406
172	Seneca Communications	Louisville KY	1,425,978
173	Montebello Brands Inc	Baltimore MD	1,409,972
174	Jendoco Construction Corp	Pittsburgh PA	1,409,854
175	Lanier Worldwide Inc	Atlanta GA	1,391,078
176	Hackney Emergency Vehicles	Washington NC	1,376,244
177	Lenovo Us Inc	Pittsburgh PA	1,365,816
178	Central Contracting Inc	Saint Albans WV	1,350,532
179	Multiplex Inc	Summersville WV	1,337,411
180	Pdk Construction Inc	Pomeroy OH	1,327,502
181	Lash Excavating & Paving	Colerain OH	1,321,654
182	Belt Paving Inc	Cumberland MD	1,305,187
183	Hellmuth Obata & Kassabaum Pc	Dallas TX	1,298,335
184	Collins Building & Contracting Inc	Flatwoods WV	1,289,774
185	Rummel Klepper & Kahl LLP	Keyser WV	1,284,159
186	Motorola	Beckley WV	1,273,840
187	R & S Northeast Llc	Atlanta GA	1,267,676
188	McKinney Propertiers of WV Inc	Pittsburgh PA	1,266,298
189	Sprint	Kansas City MO	1,231,173
190	Perfido Weiskopf Architects	Pittsburgh PA	1,229,742
191	J C Bosley Construction Inc	Mineral Wells WV	1,229,119
192	L A Gates Co	Beckley WV	1,209,011
193	A A M C Inc	Flemington WV	1,199,225
194	Tata America Intl Corp	New York NY	1,171,188
195	Jim Construction Inc	Charleston WV	1,167,260
196	Moet Hennessy Usa Inc	New York NY	1,156,806
197	Haworth Meyer & Boleyn Inc	South Charleston WV	1,151,199
198	Lewin Group Inc	Charlotte NC	1,150,498
199	Pounding Mill Quarry Corp	Bluefield WV	1,143,025
200	Terradon Corp	Nitro WV	1,140,496

Financial Services

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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PROMPT PAYMENT INTEREST PENALTY Calendar Years 1992-2006

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL
1992	\$0.00	\$457.32	\$692.79	\$0.00	\$0.00	\$0.00	\$27.30	\$183.26	\$869.30	\$311.27	\$229.15	\$3,180.62	\$6,961.01
1993	\$147.30	\$10.21	\$2,560.97	\$296.24	\$620.92	\$542.39	\$1,178.94	\$0.00	\$1,445.93	\$1.42	\$45.31	\$0.00	\$6,849.63
1994	\$1,131.65	\$119.54	\$783.85	\$154.76	\$793.63	\$4.58	\$491.78	\$4,138.62	\$1,484.16	\$0.00	\$144.39	\$1.94	\$9,248.90
1995	\$727.39	\$0.00	\$0.00	\$0.00	\$376.34	\$0.00	\$685.05	\$912.18	\$100.00	\$0.00	\$0.00	\$0.00	\$3,400.96
1996	\$69.19	\$50.87	\$36.55	\$0.00	\$0.00	\$290.68	\$1,916.67	\$0.00	\$0.00	\$45.40	\$0.00	\$0.00	\$2,409.36
1997	\$67.03	\$893.77	\$0.00	\$109.27	\$107.48	\$0.00	\$68.88	\$0.00	\$20.23	\$0.00	\$0.00	\$0.00	\$1,266.66
1998	\$213.76	\$5.75	\$0.00	\$0.00	\$231.05	\$16.16	\$0.00	\$0.00	\$0.00	\$32.11	\$0.00	\$0.00	\$498.83
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$218.83
2000	\$0.00	\$69.22	\$55.20	\$0.00	\$0.00	\$0.00	\$202.85	\$0.00	\$285.91	\$0.00	\$0.00	\$3.29	\$616.47
2001	\$630.08	\$0.00	\$0.00	\$0.00	\$1,967.80	\$1,017.86	\$304.25	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,919.99
2002	\$0.00	\$703.74	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$299.39	\$1,003.13
2003	\$0.00	\$0.00	\$0.00	\$138.29	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$454.01	\$0.00	\$0.00	\$592.30
2004	\$28.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33.45	\$0.00	\$0.00	\$1,257.78	\$1,319.38
2005	\$0.00	\$0.00	\$301.97	\$0.00	\$0.00	\$0.00	\$0.00	\$205.38	\$0.00	\$0.00	\$0.00	\$0.00	\$507.35
2006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$122.02	\$0.00	\$0.00	\$122.02
TOTAL	\$3,014.55	\$2,310.42	\$4,431.33	\$638.56	\$4,697.22	\$1,871.67	\$5,094.55	\$5,439.44	\$4,238.98	\$966.23	\$418.85	\$4,743.02	\$37,924.82

Chapter 5, article 3, section 54

Vendors who provide services or commodities to any state agency are entitled to prompt payment of a legitimate uncontested invoice.

A warrant is issued within sixty days after the invoice is received or the services rendered to the state agency.

If payment of the invoice is issued after sixty days, the vendor is entitled to interest calculated from the sixty-first day until the date the payment was received by the vendor.

Financial Services

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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Auditing Division

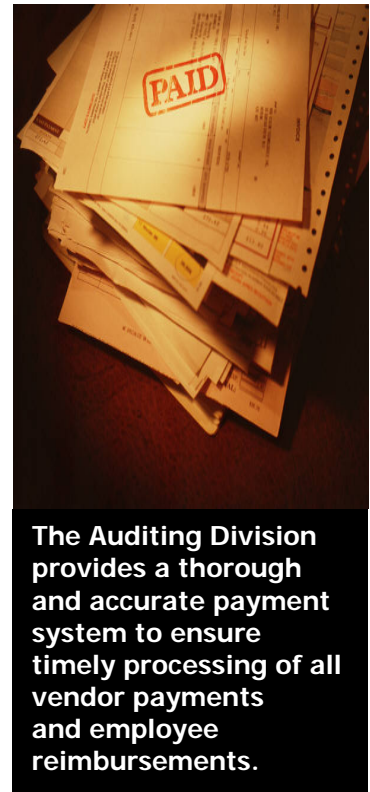
The Auditing Division of Financial Services performs an audit on all requisitions submitted for payment by the State. These requisitions are audited for compliance with Title 155 Series 1 "Standards for Requisitions for Payment Issued by State Officers on the Auditor". This includes vendor invoices and employee travel reimbursements from every State spending unit.

In addition to Title 155 Series 1 "Standards for Requisitions for Payment Issued by State Officers on the Auditor", the Auditing Division's staff must be knowledgeable of the following: State Purchasing Guidelines, Higher Education Guidelines, Department of Administration Leasing Guidelines, State Budget Office Expenditure Schedule Instructions, W. Va. State Code, and the State's centralized accounting system. Due to various violations of the aforementioned guidelines and procedures, the Auditing Division rejected nearly 15,000 vendor and employee transactions in fiscal year 2006. This prevented the same number of warrants from being issued in error to vendors and State employees. These rejections vary in reasons, ranging from potentially duplicate invoices to the absence of a receiving report.

The director and managers of the Auditing Division are often required to represent the Auditor at various conferences and meetings. They conduct instructional presentations for state agencies and vendors on requirements for submitting requisitions for payment.

Fiscal year 2006 brought about substantial changes in the paper driven process of paying requisitions owed by the State. The Auditing Division implemented an automated approval process for specific agency transactions with the passage of Senate Bill 603. These transactions, which do not exceed \$5000 each, are now reviewed in a post audit format.

Striving towards a paperless system, the State Auditor's Office has initiated several pilot programs throughout the State by which the auto-approved invoices and some not yet authorized for auto-approval, may be submitted electronically.



The Auditing Division provides a thorough and accurate payment system to ensure timely processing of all vendor payments and employee reimbursements.

Financial Services

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

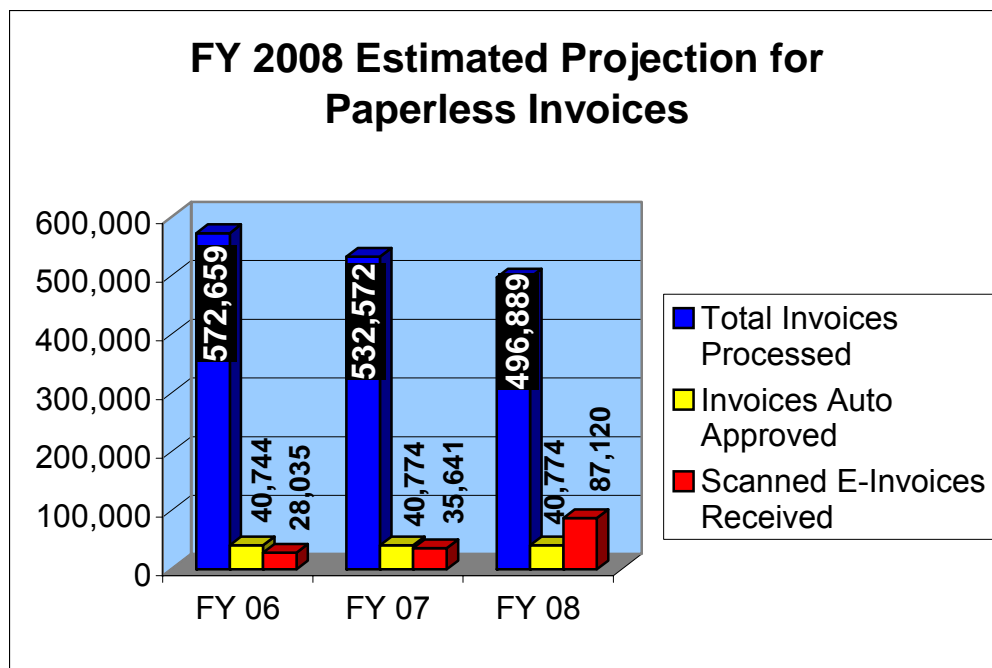
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The State Auditor's pilot programs have reduced the volume of paper routed through the Office. As the programs expand to other agencies, physical storage required for paper requisitions will also be reduced.

Currently, West Virginia University and Fairmont State University are scanning or imaging requisitions and submitting to the Auditor for review. However, the Department of Health and Human Resources Family Planning Division is submitting invoices in a true electronic fashion for payment in which there is no scanning involved. Vendor information is submitted online and submitted to the Auditor for payment.

These pilot programs have reduced the volume of paper routed through the State Auditor's Office. As the program expands to other agencies it will also greatly reduce the physical storage required for paper requisitions. Agencies submitting invoices electronically are noticing a savings in postage. This method will also reduce time spent by agencies and State Auditor's Office staff on requests made in accordance with the Freedom of Information Act (§29B-1-3). Access to applicable requisitions is available online through the Auditor's payment inquiry system.



Purchasing Card Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



The Purchasing Card is a method of payment used for the procurement of small dollar items. It offers agencies, boards and commissions an efficient method for streamlining the payment process. Employees of the State of West Virginia may obtain a purchasing card by contacting the purchasing card coordinator within their agency. Individuals must be trained and agree to follow Purchasing Card Policies and Procedures before a purchasing card will be issued.

The Purchasing Card Program offers agencies an efficient method of payment while continuing to meet established internal controls for the procurement and payment of goods or services. It reduces the volume of accounts payable transactions and the associated administrative costs by eliminating vendor invoices and consolidating multiple vendor payments into one monthly payment to the charge card vendor; suppliers are paid directly by the card issuer within three (3) business days.

For fiscal year 2006, the Purchasing Card Program processed in excess of **537,000 transactions** totaling approximately **\$153,000,000** with an average transaction amount of **\$283.99**. Studies obtained by the National Association of Purchasing Card Professionals estimate the transactional cost of the purchase order and payment process range from **\$50 to \$250**.

By utilizing the Purchasing Card as a payment mechanism, the efficiencies provided result in savings ranging from 55% to 90% of this transactional cost. Using these estimates, the Purchasing Card Program for fiscal year 2006 netted the State of West Virginia between **\$14.8 million and \$120.8 million in cost avoidance savings**. The Purchasing Card provides additional savings beyond the cost avoidance savings previously discussed. These savings are from the following areas:

- Discounts on the cost of goods or services provided to the State directly attributable to prompt payment with the purchasing card.
- In past years, the State received a higher bond rating which saved additional monies because one of the main considerations to re-evaluate the State of West Virginia to a higher bond status was how we pay our obligations in a timely manner. Specifically mentioned was the use of the State's Purchasing Card.
- The State realized additional savings in the timely delivery of goods and services, directly attributed to prompt payment from the use of the card.

The use of the Purchasing Card has allowed the State of West Virginia to become a better business partner. With its cost avoidance and prompt payment efficiencies, it is receiving additional interest from vendors desiring to transact business with the State. This allows the State of West Virginia to be more competitive in selecting business partners, most certainly allowing the State to be more selective when considering cost of goods or services and the timely delivery of such goods.

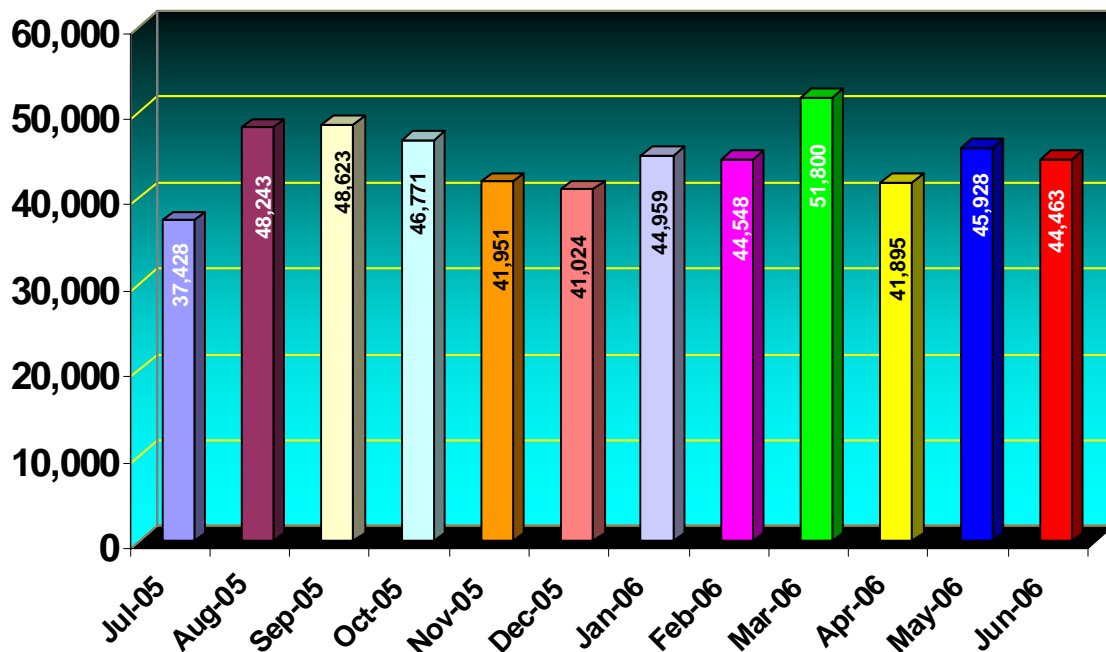
Purchasing Card Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

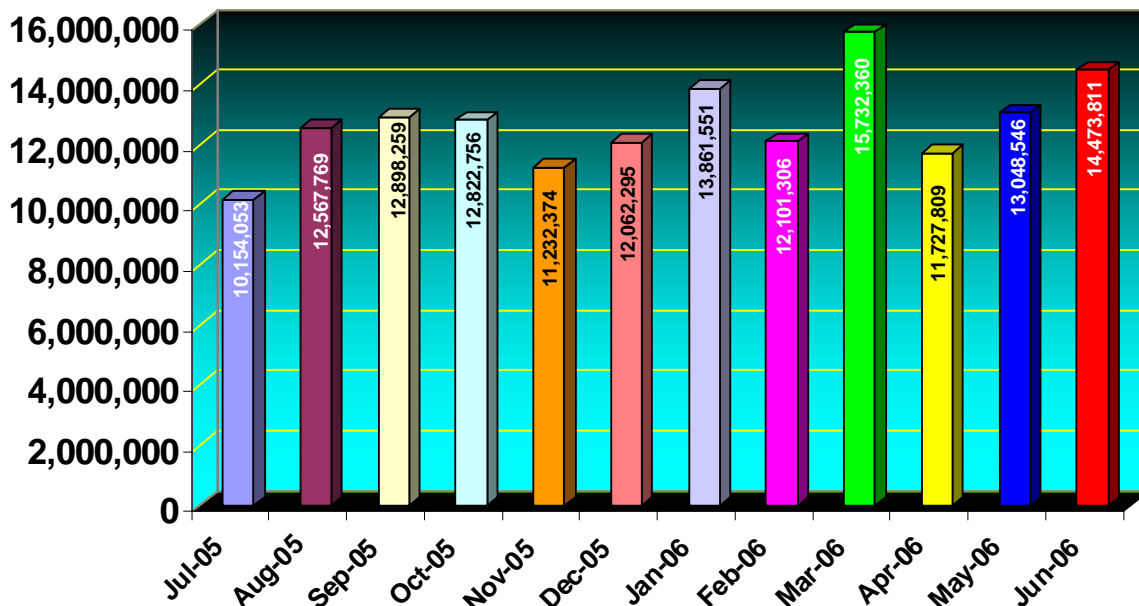
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The charts below represent monthly transaction volumes and monthly dollar amounts for the period July 2005 to June 2006:

Monthly Transaction Volume
July 05-June 06



Monthly Total Dollar Amount
July 05-June 06



Purchasing Card Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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For the Purchasing Card Program to continue to maintain its high acclaim and cost avoidance savings, we must continue to have aggressive and ongoing monitoring in addition to appropriate individual agency requirements.

In order to ensure proper monitoring and enhance the internal controls, the program utilizes a wide variety of resources, technology and participant requirements, including but not limited to the following:

- The Program continues its review and post-audit processes. It also utilizes more than 25 standard reports for the monitoring of transactions that have also been made available to each respective agency.
- Each agency Coordinator receives credit usage, sales tax, and transaction decline reports on a daily basis for internal monitoring. The Purchasing Card Program completes on a biennial basis, a utilization and credit analysis of each agency. This analysis is used to determine that each cardholder's credit and transaction limits are in line with their individual job responsibilities and requirements to reduce the potential risk of fraud for the State of West Virginia.
- The State Auditor continues to monitor and enhance the web-based training module. This type of training allows a much more efficient and comprehensive training program which not only includes Purchasing Card Policies and Procedures but also topics such as ethics and budget responsibility that have not been readily available to state employees in the past.
- Purchasing Card Coordinators from all agencies receive required annual training that includes one hour of ethics instruction. Applicants who become new cardholders must take the required training and be successfully tested before being issued a card.
- All current cardholders are required to complete three hours of refresher training every two years. This training will include one hour of ethics training, Purchasing Card Policies and Procedures, travel guidelines, and use of Purchasing Cards for emergency response. All Purchasing Card training must be approved by the State Auditor.
- Over 90% of state agencies and higher education institutions participating in the Purchasing Card Program use some portion of the technology made available with the card in order to maximize the agency's efficiency in processing payments and transaction reconciliation, as well as for reporting to enhance internal controls and accountability by utilizing the data that is passed with each transaction.

Purchasing Card Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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Training Progress Report

On March 3, 2005, the West Virginia State Auditor's Office began using a web-based training center to certify the more than 5,000 State Purchasing Card users in the program. The training center now provides separate training courses and tests for cardholders in state agencies, institutions of higher education, and national guardsmen utilizing the emergency purchasing card for declared states of emergency.

Cardholders must complete the appropriate courses and pass a basic cardholder knowledge test to be eligible to receive a purchasing card. Spending Unit Coordinators now receive a portion of their annually required training through the web-based training center.

The Purchasing Card Division has dramatically increased training provided to cardholders both for the initial application process and those current cardholders receiving biennial training to maintain certification. Biennial training is mandatory for every cardholder to continue using the West Virginia State Purchasing Card.

The Purchasing Card Division provided seminar-based training to 1,000 new applicants in 2004. From March 2005 through December 2006, 4,956 cardholders, new card applicants, spending unit coordinators and sub-coordinators successfully trained and completed the basic knowledge test using the web-based center. This number is most attributable to cardholder biennial training, with more than 260 spending unit coordinators and sub-coordinators receiving training through the center in 2006.

Training is verified by means of a certificate issued by the training program bearing the name of the trainee and the course used for training: State Agency cardholder, Higher Education cardholder, Emergency Card, Agency Coordinator Review and Higher Education Coordinator Review. Each certificate includes the date and time testing took place, and a unique identification number for the test issued to that trainee.

In addition to training for cardholders, the State Auditor provides annual training for the Agency Spending Unit Coordinators. This training must be completed in order for the Agency/Institution of Higher Education to be eligible to participate in the Program.



The West Virginia State Purchasing Card Program was created and implemented in 1996 by West Virginia Code §12-3-10a, and is governed by Legislative Rule, 155 CSR 7.

In September, 2006, approximately 200 agency spending unit coordinators and sub-coordinators attended the State Auditor's Conference for mandatory training.

Purchasing Card Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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Below are examples of the three (3) tax-exempt Purchasing Cards used by the State of West Virginia as well as a description of use:



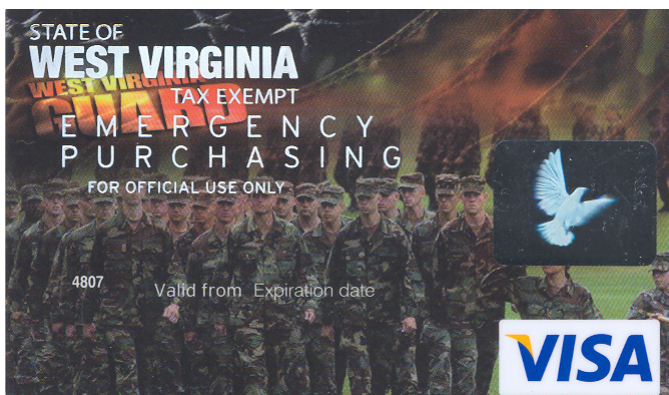
State of West Virginia Purchasing Card

The Purchasing Card, or "P-Card", is the preferred method of payment for goods and services. This card is used for travel expenses by ALL of Higher Education and by the West Virginia Banking Commission.



Office of Emergency Management Emergency Card

The West Virginia Division of Homeland Security and Office of Emergency Management and other State Agencies utilize this card in response to state or federal emergencies as declared by the Governor.



West Virginia National Guard Emergency Card

This card is designed to be easily recognized as the State Emergency Card issued only to members of the West Virginia National Guard. These cards are activated only when the National Guard is called upon to respond to a state of emergency as declared by the Governor.

Future Savings with Expanded Use of the Purchasing Card

Due to the vision and action taken by the Legislature in prior legislative sessions, Higher Education Institutions were granted additional authority concerning the use of the Purchasing Card. With the passage of landmark legislation, the State Auditor, in working with the Higher Education Community, formed a task force to implement these cost-cutting measures.

By allowing the Higher Education Community to place larger dollar transactions for Regular Routine Payments, Travel, and Emergencies on the card, they have been able to gain the same efficiencies regarding the streamlining of the payment process and reporting for these transactions; without compromising internal controls, applicable purchasing guidelines or the integrity of the Purchasing Card Program.

It is our goal to gain these same efficiencies for all state agencies by equalizing their spending authority and allowing them to potentially pay these same types of payments with the State Auditor's authorization.

The State Auditor's Office will be seeking legislation in order for state agencies to gain these advantages. If implemented, the potential for saving millions of dollars can be achieved once more at an even higher level.

Post Audit Efficiencies with WVePay

The Purchasing Card Program has set an aggressive post-audit benchmark of reviewing every state agency/institution of higher education at a minimum of every two years. In order to reach this goal, it will be imperative to find new and better ways to audit more efficiently. By utilizing technology to scan and image documents and by receiving better electronic data, we will be able to audit transactions anywhere we have access to the internet through the new WVePay web portal. These tools will not only save agencies time and money but are essential in reaching our goals related to post-audit and fraud monitoring.

Purchasing Card Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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Top 100 Purchasing Card Vendors Fiscal Year 2006

Vendor	\$ Amount	Vendor	\$ Amount
1 BOISE CASCADE OFFICE PRODUCTS	6,019,988.09	51 THE MCGRAW-HILL COMPANIES/EPPG	323,531.48
2 U.S. FOODSERVICE INC.	3,221,849.67	52 WEST GROUP CORP	318,912.82
3 BRICK STREET MUTUAL INSURANCE	2,442,767.29	53 HARRIS OIL COMPANY INC	313,991.37
4 DELL COMPUTERS	2,172,426.56	54 ADELPHIA COMMUNICATION	307,268.93
5 LANIER WORLDWIDE	2,092,306.85	55 KOMAX LLC	304,718.54
6 WV PRISON INDUSTRIES	1,680,494.45	56 ALL AMERICAN POLY CORP	304,715.24
7 LIBERTY DISTRIBUTORS INC	1,638,564.26	57 DIXIE PROVISIONER INC.	297,822.67
8 WENDLINGS FOODSERVICE	1,612,960.91	58 TIGER DIRECT, INC.	297,676.66
9 GORDON FOOD SERVICE INC	1,218,453.71	59 OPEN SYSTEMS OF CLEVELAND INC	291,066.20
10 LOWE'S COMPANIES INC	1,119,667.22	60 BROUGHTON FOODS LLC	284,784.88
11 APPALACHIAN TIRE PRODUCTS INC	1,068,939.55	61 GENERAL TRUCK SALES CORP	282,442.62
12 XEROX	1,046,989.49	62 WAL-MART STORES, INC.	281,301.34
13 IMPRESSION PRODUCTS INC	854,612.72	63 STAPLES MO/TO	270,739.62
14 STATE ELECTRIC SUPPLY COM	834,958.47	64 SENECA MEDICAL INC	262,358.29
15 DELTA AIRLINES INC	792,427.73	65 SENECA COMMUNICATIONS	261,943.32
16 WW GRAINGER INC	779,283.61	66 MSIA FASTENAL CO	259,927.01
17 WVU PRINTING SERVICES	712,550.48	67 ROANOKE REST SERVICES	258,434.08
18 OFFICE DEPOT #1170	667,665.74	68 BRENNTAG MID SOUTH INC	255,054.93
19 CAPITOL BUSINESS INTERIOR	657,145.25	69 WINANS SERVICES	254,350.95
20 WEST VIRGINIA ASSOCIATION OF REHAB.	638,922.61	70 LESLIE EQUIPMENT CO	254,271.87
21 WASTE MANAGEMENT, INC.	631,863.16	71 MAGNELL ASSOCIATES INC	253,056.27
22 HEASTER-HART LLC	605,106.72	72 SYSCO CORP	252,412.20
23 WVU SABO-LAIR	603,725.67	73 CHARTER COMMUNICATIONS	250,734.95
24 WVU FACILITIES AND SERVIC	592,324.86	74 MCMASTER-CARR	248,662.69
25 OFFICE DEPOT #411	584,430.98	75 APPLE COMPUTER INC.	244,977.72
26 COCA COLA BOTTLING CO	573,111.37	76 SHERWIN WILLIAMS CO	239,328.72
27 POMEROY COMPUTER RESOURCE	552,280.58	77 REMCO SALES & SERVICE INC	229,153.92
28 GUTTMAN OIL CO.	547,516.46	78 AIRGAS MID AMERICA INC	228,290.60
29 WVNCC-WHEELING-BKSTR#2160	536,996.11	79 UNITED AIRLINES INC	228,243.95
30 WAL-MART STORES	531,490.09	80 ACCESS DOCUMENT SYS CORP	225,403.06
31 MORGANTOWN PRINTING AND BINDING	483,861.74	81 FAIRMONT PRINTING CO	219,142.06
32 WEST VIRGINIA TRACTOR COM	478,834.21	82 MIGHTY BRIGHT CLEANING SE	218,652.63
33 ALLIED WASTE INDUSTRIES	468,733.37	83 MIDDLETOWN TRACTOR SALES	217,584.69
34 VWR SCIENTIFIC PROD CORP.	465,448.65	84 FECHHEIMER BROTHERS COMPA	217,444.96
35 BLACKWELL NORTH AMERICA	424,662.01	85 AARON'S PRODUCTS INC.	216,209.50
36 CHAPMAN PRINTING STORE #2	413,345.06	86 STATE INDUSTRIAL PROD.	211,999.42
37 AMAZON.COM, INC.	400,068.05	87 ALLTEL COMMUNICATIONS,	209,928.50
38 HYATT HOTELS CORPORATION (DEL)	386,154.28	88 SYSCO FOOD SVCS VA LLC	206,599.45
39 CITY OF MORGANTOWN-FINANC	379,044.83	89 MATTHEW BENDER&CO. INC.	205,239.82
40 THE NUTTING CO INC	378,220.54	90 HARCOURT INC.	201,500.82
41 KONICA MINOLTA BUSINESS SOLUTIONS	355,344.04	91 INTL THOMSON PUBLISHING	201,466.96
42 QUILL CORPORATION	351,692.28	92 ADVANCE STORES CO INC	200,431.16
43 CHARLESTON NEWSPAPER	351,366.57	93 WHEELING LINEN SERVICE	196,934.62
44 STAPLES	343,202.11	94 HOLE N RUN INC	196,511.25
45 GOODYEAR TIRE & RUBBER CO	334,781.45	95 OFFICE MAX	191,517.97
46 DOBSON COMMUNICATIONS COR	333,510.61	96 CITY OF FAIRMONT-WATER	187,815.03
47 REINHART INSTITUTIONAL F	332,734.34	97 WESCO DISTRIBUTION INC	186,770.59
48 PAPER PLUS	331,637.37	98 JONES TV CABLE & SATELLI	184,695.79
49 CDW GOVERNMENT	328,794.08	99 AMERIGAS PROPANE LP	184,365.60
50 ROACH ENERGY	327,180.30	100 UNITED TALENT	180,664.46

Purchasing Card Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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PURCHASING CARD STATISTICS FY 2000-2006

DOLLAR VOLUME

	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>
JULY	\$5,805,608.80	\$5,936,459.70	\$8,167,577.06	\$8,277,657.11	\$8,439,998.72	\$9,387,822.74	\$10,154,052.53
AUGUST	6,348,529.13	7,408,173.98	9,139,733.27	9,242,977.86	9,270,376.79	11,151,645.63	12,567,768.71
SEPTEMBER	6,724,752.21	7,298,829.77	7,649,129.01	9,310,983.50	9,559,679.24	11,208,115.37	12,898,258.54
OCTOBER	6,718,067.90	6,423,525.43	9,605,738.75	9,762,523.75	10,671,097.76	11,832,994.47	12,822,755.81
NOVEMBER	5,675,049.24	6,410,164.68	7,826,623.86	8,238,589.76	8,180,264.92	10,118,941.28	11,232,374.12
DECEMBER	6,009,068.80	5,797,960.51	7,087,321.83	6,807,640.25	8,106,243.83	11,071,810.18	12,062,294.83
JANUARY	6,095,188.04	7,192,490.36	7,776,471.64	8,165,923.90	9,069,080.05	11,127,708.67	13,861,551.36
FEBRUARY	6,385,096.02	6,053,324.51	7,593,528.77	7,792,532.85	9,479,869.64	11,030,073.34	12,101,306.13
MARCH	7,244,397.62	6,860,993.08	8,344,415.60	8,963,475.07	10,595,068.15	12,327,913.96	15,732,359.90
APRIL	6,510,148.94	6,700,058.06	8,648,649.17	8,561,029.42	10,320,907.51	11,738,428.48	11,727,809.14
MAY	6,877,616.25	7,270,681.21	9,723,507.34	9,198,632.66	10,763,477.27	12,236,772.11	13,048,546.00
JUNE	7,121,951.64	7,255,507.22	8,586,739.25	9,398,188.75	10,403,477.38	11,778,036.50	14,473,810.61
TOTAL	<u>\$77,515,474.59</u>	<u>\$80,608,168.51</u>	<u>\$100,149,435.55</u>	<u>\$103,720,154.88</u>	<u>\$114,859,541.26</u>	<u>\$135,010,262.73</u>	<u>\$152,682,887.68</u>

TRANSACTIONS

	<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>
JULY	32,883	33,645	36,242	37,648	36,230	37,524	37,428
AUGUST	35,336	40,782	43,369	40,834	38,785	48,096	48,243
SEPTEMBER	37,185	40,169	36,343	41,673	41,386	46,361	48,623
OCTOBER	37,880	35,980	43,952	43,297	44,230	44,712	46,771
NOVEMBER	31,886	35,330	36,338	36,124	34,561	41,319	41,951
DECEMBER	33,209	32,194	32,794	29,326	32,827	42,309	41,024
JANUARY	34,622	39,216	38,406	37,781	37,168	43,476	44,959
FEBRUARY	36,131	34,120	36,615	34,778	39,557	43,411	44,548
MARCH	41,362	38,611	38,944	39,938	45,713	47,937	51,800
APRIL	36,269	36,453	40,580	38,596	43,543	46,860	41,895
MAY	36,784	37,380	40,903	39,287	41,851	45,132	45,928
JUNE	37,319	35,314	36,261	38,696	38,449	41,957	44,463
TOTAL	<u>430,866</u>	<u>439,194</u>	<u>460,747</u>	<u>457,978</u>	<u>474,300</u>	<u>529,094</u>	<u>537,633</u>

AVERAGE PER TRANSACTION

<u>FY 2000</u>	<u>FY 2001</u>	<u>FY 2002</u>	<u>FY 2003</u>	<u>FY 2004</u>	<u>FY 2005</u>	<u>FY 2006</u>
\$179.91	\$183.54	\$217.36	\$226.47	\$242.17	\$255.17	\$283.99

Source: IS&C

Information Technology

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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Over 2.1 million state warrants printed during 2006!

The Information Technology Division endeavors to be on the cutting edge as the leader in technology by facilitating the exchange of information between the State Auditor's Office and many other state, business, government or commercial entities; This enables our office to stay competitive and current with the latest technology.

The areas of responsibility for this Division include:

- Data Center
- EPICS Support & Development
- Computer Networking Section
- Imaging Section
- Payroll Section - EPICS



The State Auditor's Information Technology Division is responsible for the Data Center, EPICS Support & Development, Computer Networking, Imaging, and the Payroll Section for EPICS.

Data Center Section

The data center consists of four (4) full-time employees who operate across three (3) shifts. Responsibilities include:

- Printing of all state warrants, payroll, direct deposit notices, vendor, welfare, workers' compensation, income tax, and W-2 forms.
- Maintain logs of all backups which include mainframe files, databases (Oracle, DMSII) and NT server files. There are two copies moved off site (main capitol complex) nightly to ensure that we have a copy in the event of a disaster.
- Maintain logs for all warrant numbers and control numbers, either destroyed or disbursed and documentation of all procedures used daily in our data center for our disaster recovery project.

EPICS Support & Development Section

The programming section consists of two full time programmers. Activities include the ongoing development of the EPICS Payroll System.

Computer Networking Section

The Computer Networking Section consists of six (6) employees, two of which are A+ Certified. This certification is a testing program that certifies the competency of service technicians in the computer industry. Earning an A+ certification means that the individual possesses essential knowledge and skill of all aspects of the computer industry. This section supports approximately 150-160 users, of which forty (40) of these users are located throughout West Virginia from our Chief Inspectors Division. This section also supports three different locations: two in Charleston, WV and one location in Clarksburg, WV. They also maintain the Unisys LIBRA 580 mainframe system and security, three domain servers, eight (8) web servers, two (2) email servers, windows based imaging system, and all active devices (i.e. switches, hubs, routers, VPN concentrators and firewalls).

This section is responsible for all the documentation, updates, and testing of the disaster recovery procedures that are currently in place for the WV State Auditor's Office.

This section performs all Helpdesk functions whether it is an internal or external request to be performed by the Computer Networking or other divisions within our office.

This section also supplies hardware and software support for all of our employees.

Imaging Section

In an ongoing effort to convert paper documents to electronic files, the Imaging Section consists of three (3) employees who supply services for Securities, Contracts, eCommerce/eBanking, and County Collection Divisions. The Imaging system was installed in 1992 and last upgraded in 2005. Since the upgrade we have provided web access to all Contracts documents for public viewing, web access for Securities Division and anticipate access of eCommerce documents in 2006. Responsibilities include:

Designing and creating form screens and document classes for various divisions within the State Auditor's Office such as ▪Land Sales (County Collections Division) ▪Enforcement Files (Securities Commission) ▪Direct Deposit forms (eGovernment Division) for the following: Payroll, Vendor, Birth to Three, WV Works, Retirement, Regular Medical, and Workers Comp. In addition, we routinely prepare, scan and index documents.

Average Count: 75,000 documents, 375,000 pages

**Importing documents outsourced for eCommerce and Securities
26,000 documents, 170,000 pages.**



The **EPICS System** is utilized by each and every state agency to process all full-time and part-time employee payrolls. EPICS program support has focused on the continual elimination of paper.

Payroll Section - EPICS

- \$7,196,491.10 per day in employee wages and benefits in 2006
- 67,083 employee's W2's processed
- Available 24/7 from any terminal with internet access and proper security by the user

The EPICS Payroll Section consists of three (3) employees and is responsible for overseeing the processing of state payroll on the Employee Payroll Information Control System (EPICS). EPICS is continually fine-tuned for our end-users to help make their jobs easier and more productive.

The EPICS System is utilized by each and every agency within the state to process all full time and part-time employee payroll. EPICS program support has focused on the continual elimination of paper and the re-engineering of processes to increase efficiencies.

Completed projects include:

- Direct Payment of Federal Taxes
- Direct Payment of State Taxes (All surrounding states paid electronically)
- Direct payment of EPICS vendors (ongoing)
- On-line employee and vendor adjustments by each agency.
- All EPICS employee and vendor reports are now available via the Web.
- Provided employee files for all state agencies to Unemployment Compensation, Workers' Compensation and New Hire Reporting (Child Support Tracking).

Chief Inspector Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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The State Auditor's Chief Inspector Division oversees the audit procurement process for **55** counties, school boards, magistrate courts, **232** municipalities, and over **350** other local governments.

The State Auditor is ex-officio Chief Inspector and Supervisor of Public Offices in West Virginia. Responsibilities include conducting financial audits, providing training and technical assistance, and overseeing the audit procurement process for 55 counties, 55 school boards, 55 magistrate courts, 232 municipalities and over 350 other local governments. The Chief Inspector also formulates and prescribes a system of accounting for all local governmental offices and agencies. The Local Government Services section of the State Auditor's Office approves the budgets for all counties and municipalities and the property tax levy rates for all counties, municipalities and school boards. The Chief Inspector Division operates on a revolving fund with revenue derived solely from charging local governments for services. These charges are based on the actual costs of providing the services, including personnel expenses, travel, training and equipment.

Conducting Financial Audits

This is the primary function and revenue source of the State Auditor's Chief Inspector Division. The Chief Inspector Division maintains a staff of 25 to 30 professional audit inspectors who are supported by seven (7) senior management members and a clerical staff of four (4) to six (6) individuals. The Chief Inspector Division issued over 330 reports related to audits and other types of services generating \$2,726,854 in revenues during the time period of July 1, 2005 to June 30, 2006. The following types of services were performed:

- **Financial and Compliance Audits** – this is the most common type of engagement performed. Audit procedures are designed to fulfill the requirements set forth by *Government Auditing Standards* issued through the General Accounting Office by the Comptroller General of the United States.
- **A-133 Single Audits** - this type of engagement is performed when the local government expends \$500,000 or more in federal funds during a fiscal year. Procedures are designed to meet the requirements for financial and compliance audits as well as the Office of Management and Budget (OMB) Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Circular A-133 audits typically must be issued within 9 months after the end of the fiscal year in order to meet federal requirements.

Chief Inspector Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

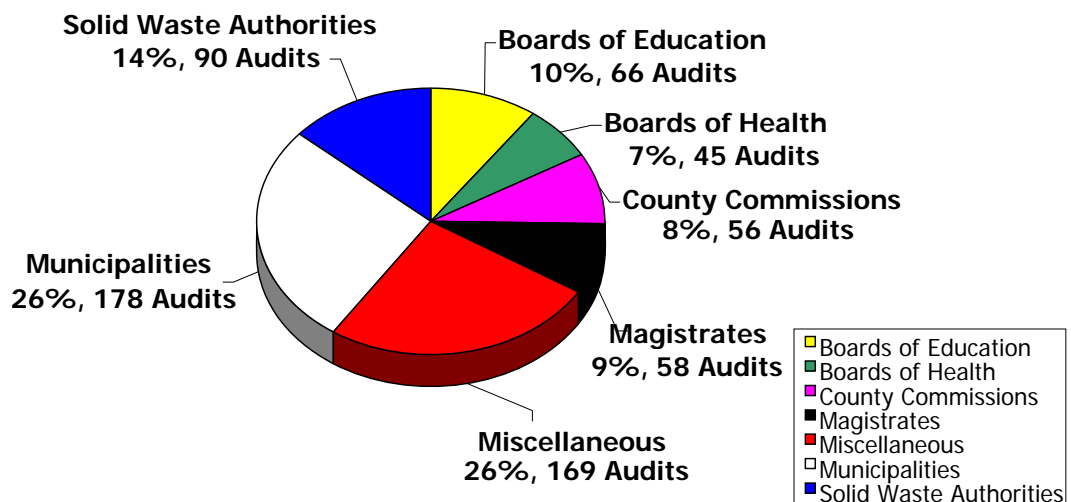
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- **Review of Financial Statements** – this type of engagement is performed when there is not an audit requirement for the entity. Audit requirements for a particular entity type may be contained in state or local law. Additionally, audit requirements can exist for particular entities through debt or contractual arrangements such as financing or grant agreements. Reviews are performed in accordance with standards established by the American Institute of Certified Public Accountants and are less comprehensive than audits of financial statements.
- **Reconstruction of Financial Records** – In some instances, local governmental entities do not prepare adequate financial statements. Therefore, a reconstruction of available records must be conducted by Chief Inspector Division staff in order for an audit to properly proceed.
- **Management Advisory Services** – this includes all other types of services provided to our clients including 1) Agreed-Upon Procedures to determine the extent of fraudulent activity, 2) GASB 34 conversions and 3) Consultation engagements.

External Peer Review

In conjunction with professional standards for conducting audits in accordance with *Government Auditing Standards*, this office participates in the National State Auditors Association's Peer Review Program. This program is designed to ensure that audit agencies are meeting professional standards and that agencies have adequate quality control systems in place. In the last report, issued in October of 2006, the Chief Inspector's Division received an unmodified report.

CID & CPA Audits Issued by Entity Type
July 2005 - June 2006

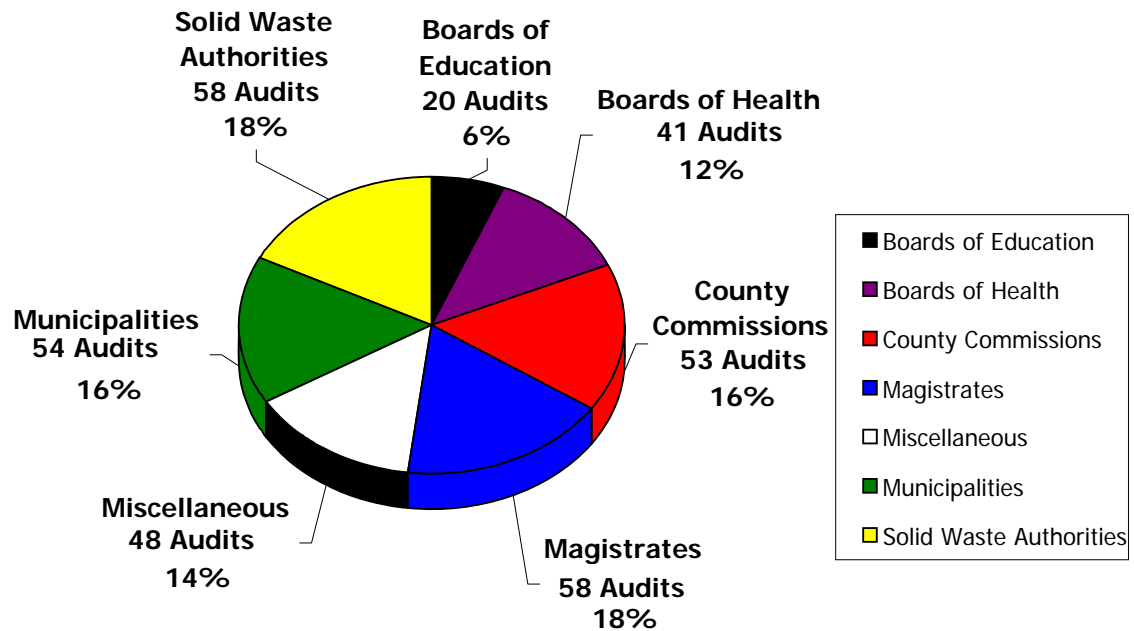


Chief Inspector Division

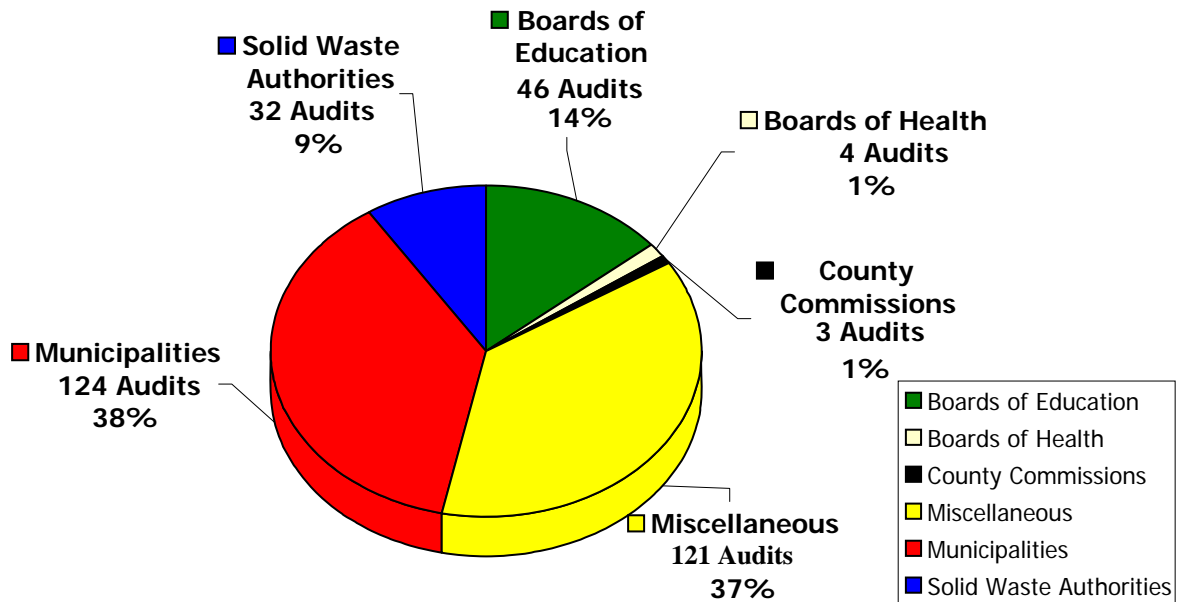
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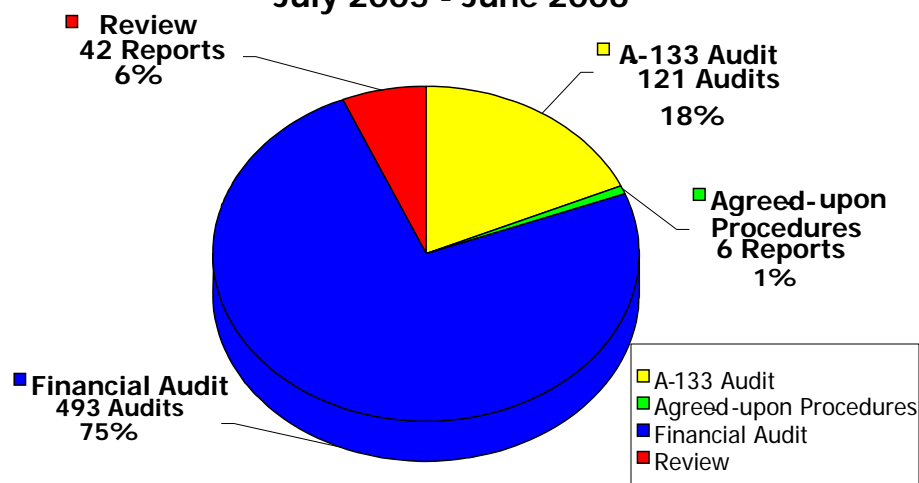
CID Audits Issued by Entity Type July 2005 - June 2006



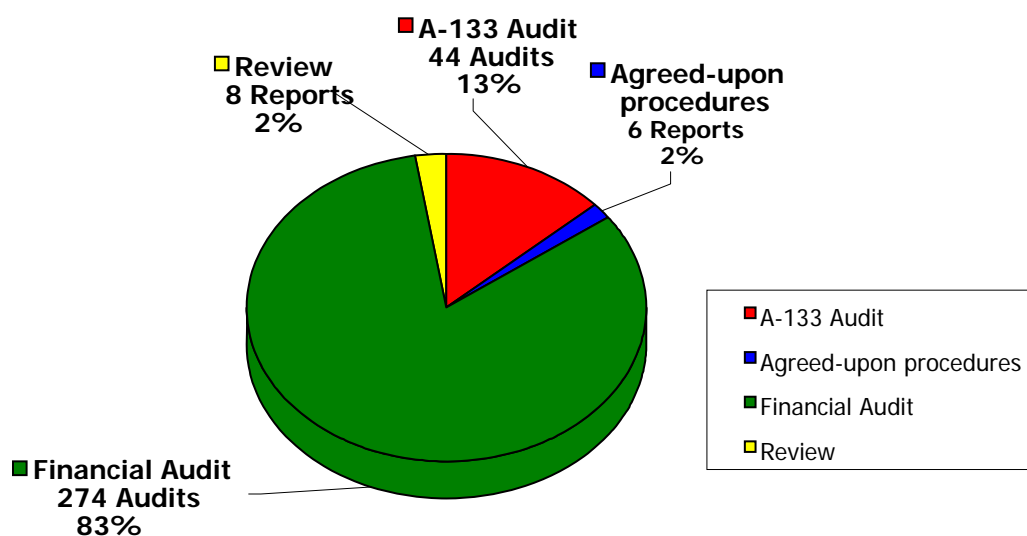
CPA Audits Issued by Entity Type July 2005 - June 2006



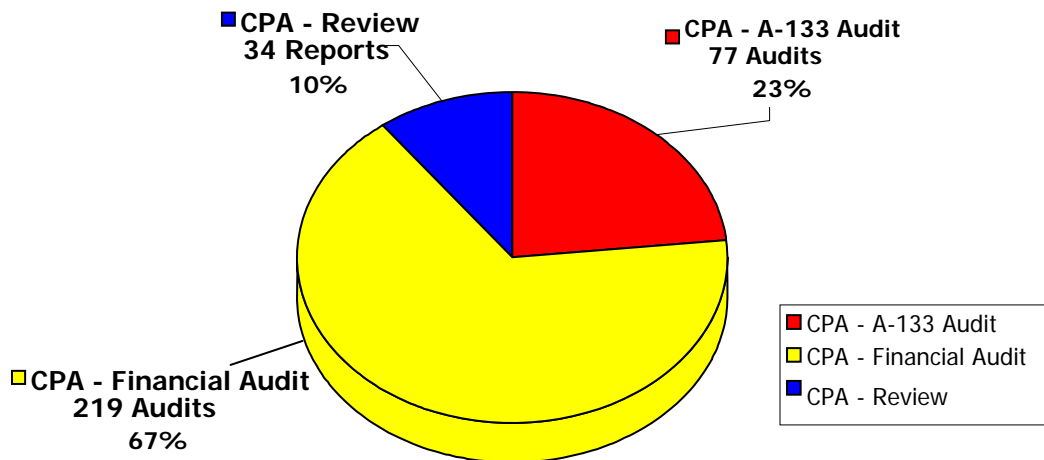
CID & CPA Audits Issued by Audit Type
July 2005 - June 2006



CID Audits Issued by Audit Type
July 2005 - June 2006



CPA Audits Issued by Audit Type July 2005- June 2006



Fee Recovery

The Chief Inspector Division charges local governments a fee to conduct an audit. This fee is calculated on a project basis and designed to recover the direct and indirect costs associated with the service. A number of the engagements include entities that cannot procure audit services from independent private accountants. Some of the causes for this are a statutory limit on the amount that can be charged for audit services for Class III and IV municipalities, the inability to pay audit fees due to the poor financial condition of some entities, and the lack of adequate records. In these instances, the Chief Inspector will rotate these entities into their schedule and, in some cases, incur un-billable hours.

Chief Inspector Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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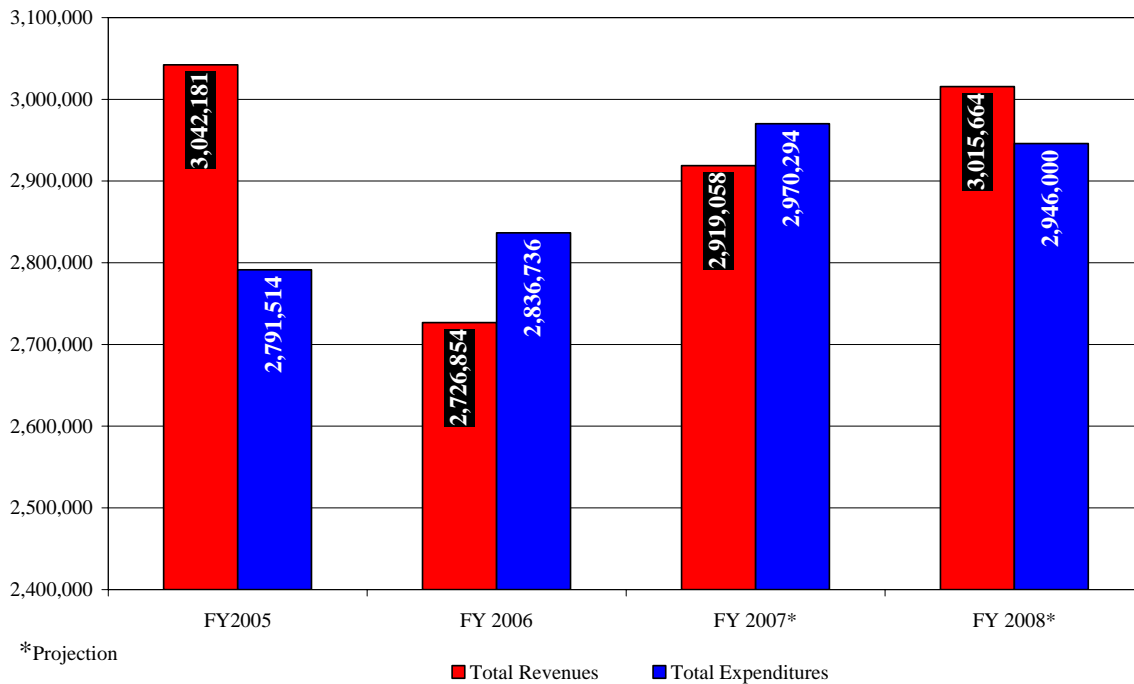
Operating Results and Projections

Fiscal Years Ending June 30

	FY 2005	FY 2006	FY 2007*	FY 2008*
REVENUES:				
Charges for Services	\$3,320,366	\$2,990,739	\$3,251,631	\$3,500,000
8% Audit Procurement Fee	101,129	164,708	166,000	145,000
Interest Income	16,189	35,588	85,408	95,000
Training Income	50,847	73,964	70,000	70,000
Less: Unbillable Hours	(17,665)	(15,210)	(16,000)	(16,000)
Uncollectible Accounts	<u>(428,685)</u>	<u>(522,935)</u>	<u>(637,981)</u>	<u>(778,336)</u>
Total Revenues	<u>\$3,042,181</u>	<u>\$2,726,854</u>	<u>\$2,919,058</u>	<u>\$3,015,664</u>
	FY 2005	FY 2006	FY 2007*	FY 2008*
EXPENDITURES:				
Personal Services	\$1,718,553	\$1,738,737	\$1,789,922	\$1,800,000
Benefits	530,249	536,274	559,372	558,000
Travel	302,579	348,095	350,000	360,000
Equipment	32,045	13,407	10,000	15,000
Professional Services	10,733	32,463	100,000	35,000
Training	80,985	109,491	106,000	110,000
Administrative and General	<u>116,370</u>	<u>58,269</u>	<u>55,000</u>	<u>68,000</u>
Total Expenditures	<u>\$2,791,514</u>	<u>\$2,836,736</u>	<u>\$2,970,294</u>	<u>\$2,946,000</u>
Excess (Deficiency) of Revenues over Expenditures	<u>\$ 250,667</u>	<u>\$ (109,882)</u>	<u>\$ (51,236)</u>	<u>\$ 69,664</u>

* Projection

Operating Results and Projections



Accounts Receivable Balances

Frequently, municipalities and other entities incur audit costs for which they do not have adequate financial resources to pay the fee. Recognizing the financial hardships that certain smaller governments face, the Chief Inspector Division makes every effort to formulate equitable payment plans so entities can satisfy this liability without compromising the government services provided to their citizenry. Even with these equitable payment plans, certain entities do not pay their audit fees because the resources are not available or the entity incurred large fees due to the poor condition of the financial records and/or a fraud condition was present.

Chief Inspector Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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The following charts summarize the accounts receivable for the past four (4) years:

Aged Accounts Receivable at Fiscal Year End 2004 by Days Outstanding

	<u>Less than 30</u>	<u>30-59</u>	<u>60-89</u>	<u>90-179</u>	<u>180 and over</u>	<u>Total</u>
Boards of Education	\$ 5,990	\$17,130	\$ 4,235	\$ - -	\$ 7,495	\$ 34,850
Boards of Health	11,720	- -	- -	7,230	6,460	25,410
County Commissions	- -	6,030	37,020	26,865	5,490	75,405
Magistrates	4,465	- -	5,160	15,260	45,445	70,330
Miscellaneous	4,040	- -	3,975	- -	12,875	20,890
Municipalities	<u>28,380</u>	<u>5,950</u>	<u>30,800</u>	<u>26,237</u>	<u>295,844</u>	<u>387,211</u>
Total	<u>\$54,595</u>	<u>\$29,110</u>	<u>\$81,190</u>	<u>\$75,592</u>	<u>\$373,609</u>	<u>\$614,096</u>

Aged Accounts Receivable at Fiscal Year End 2005 by Days Outstanding

	<u>Less than 30</u>	<u>30-59</u>	<u>60-89</u>	<u>90-179</u>	<u>180 and over</u>	<u>Total</u>
Boards of Education	\$ - -	\$ 3,870	\$ - -	\$ - -	\$ - -	\$ 3,870
Boards of Health	- -	- -	- -	7,010	12,490	19,500
County Commissions	- -	23,760	16,215	- -	12,712	52,687
Magistrates	- -	4,420	- -	6,040	64,750	75,210
Miscellaneous	9,290	7,100	6,360	3,010	30,855	56,615
Municipalities	<u>11,080</u>	<u>24,660</u>	<u>33,200</u>	<u>23,841</u>	<u>346,642</u>	<u>439,423</u>
Total	<u>\$20,370</u>	<u>\$63,810</u>	<u>\$55,775</u>	<u>\$39,901</u>	<u>\$467,449</u>	<u>\$647,305</u>

Aged Accounts Receivable at Fiscal Year End 2006 by Days Outstanding

	<u>Less than 30</u>	<u>30-59</u>	<u>60-89</u>	<u>90-179</u>	<u>180 and over</u>	<u>Total</u>
Boards of Education	\$ 1,950	\$ - -	\$ - -	\$ - -	\$ 13,605	\$ 15,555
Boards of Health	- -	- -	- -	- -	6,374	6,374
County Commissions	- -	- -	10,325	8,750	20,218	39,293
Magistrates	7,340	- -	- -	- -	43,340	50,680
Miscellaneous	- -	- -	- -	1,800	62,957	64,757
Municipalities	<u>6,535</u>	<u>10,803</u>	<u>- -</u>	<u>26,750</u>	<u>426,256</u>	<u>470,344</u>
Total	<u>\$15,825</u>	<u>\$10,803</u>	<u>\$10,325</u>	<u>\$37,300</u>	<u>\$572,750</u>	<u>\$647,003</u>

Fraud Engagements

Although financial audits are conducted in order to attest to the fairness of the financial statements and not necessarily to detect fraud, there are occasions when fraud is detected and additional procedures are undertaken to determine the extent of this type of inappropriate activity. Auditing standards require the auditor to assess the risk of fraud and design procedures during the course of the audit to determine, if possible, when fraud is present.

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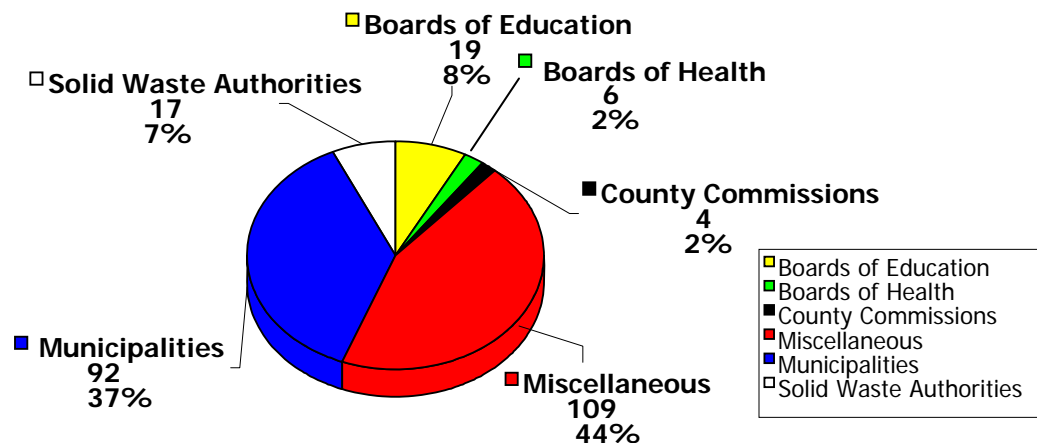
Approximately \$69,000 of the accounts receivable listed for the current year are related to engagements in which fraud existed. The following chart lists the entities in which a special report or an audit reported fraudulent activity.

Entity	Year(s)	Amount of Fraud Reported
Anmoore	2003 to 2005	\$28,097
Burnsville	Special Report	\$31,140
Randolph County Commission	2003	\$13,191
Randolph County Commission	Special Report	\$40,151
Gilmer County Commission	2005	\$10,399
Braxton County Commission	2004	\$15,848
Marlinton	Special Report	\$34,720

Overseeing Audit Procurement

The State Auditor's Chief Inspector Division is also responsible for overseeing the audit procurement process. This includes establishing and updating the *Procedures Manual for Procuring and Conducting Audits and Reviews of Local Governments*. This manual establishes procedures for requesting proposals for audit services and provides required standardized forms such as contracts. The Chief Inspector's Office ascertains whether Independent Public Accountant applicants are qualified to conduct governmental audits. All contracts and related material are reviewed for completeness, accuracy and adherence to the Procedures Manual requirements. The Chief Inspector Division monitors entities to ensure contracts are submitted in a timely manner and monitors independent public accountants to ensure that they are submitting reports in a timely manner. This monitoring activity is accomplished through the maintenance and expansion of an Access database that includes all relevant information related to local government audits. The Chief Inspector's Division maintains a copy of every audit conducted on political subdivisions of the State of West Virginia.

Approved CPA Contracts by Entity Type
July 2005 - June 2006



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Chief Inspector and CPA Audits issued during Fiscal Year 2006:

BOARDS OF EDUCATION

Barbour County Board of Education	2005	CPA - A-133 Audit
Berkeley County Board of Education	2005	A-133 Audit
Boone County Board of Education	2005	CPA - A-133 Audit
Braxton County Board of Education	2005	CPA - A-133 Audit
Brooke County Board of Education	2005	A-133 Audit
Cabell County Board of Education	2005	CPA - A-133 Audit
Calhoun County Board of Education	2005	CPA - A-133 Audit
Calhoun-Gilmer Technical Center	2004	Financial Audit
Calhoun-Gilmer Technical Center	2005	CPA - Financial Audit
Clay County Board of Education	2005	CPA - A-133 Audit
Doddridge County Board of Education	2005	CPA - A-133 Audit
Fayette County Board of Education	2005	CPA - A-133 Audit
Fred W Eberle Technical Center	2004	Financial Audit
Fred W Eberle Technical Center	2005	CPA - Financial Audit
Gilmer County Board of Education	2005	CPA - A-133 Audit
Grant County Board of Education	2005	CPA - A-133 Audit
Greenbrier County Board of Education	2005	CPA - A-133 Audit
Hampshire County Board of Education	2005	CPA - A-133 Audit
Hancock County Board of Education	2005	A-133 Audit
Hardy County Board of Education	2005	CPA - A-133 Audit
Harrison County Board of Education	2005	CPA - A-133 Audit
Jackson County Board of Education	2005	A-133 Audit
James Rumsey Tech Institute	2004	Financial Audit
Jefferson County Board of Education	2005	CPA - A-133 Audit
Kanawha County Board of Education	2005	CPA - A-133 Audit
Lewis County Board of Education	2005	A-133 Audit
Lincoln County Board of Education	2005	A-133 Audit
Logan County Board of Education	2005	CPA - A-133 Audit
Marion County Board of Education	2005	A-133 Audit
Marshall County Board of Education	2005	CPA - A-133 Audit
Mason County Board of Education	2005	CPA - A-133 Audit
McDowell County Board of Education	2005	CPA - A-133 Audit
Mercer County Board of Education	2005	CPA - A-133 Audit
Mineral County Board of Education	2005	CPA - A-133 Audit
Mingo County Board of Education	2005	CPA - A-133 Audit
Monongalia County Board of Education	2005	CPA - A-133 Audit
Monroe County Board of Education	2005	CPA - A-133 Audit
Morgan County Board of Education	2005	CPA - A-133 Audit
Nicholas County Board of Education	2005	CPA - A-133 Audit
Ohio County Board of Education	2005	CPA - A-133 Audit

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Pendleton County Board of Education	2005	CPA - A-133 Audit
Pleasants County Board of Education	2005	A-133 Audit
Pocahontas County Board of Education	2005	A-133 Audit
Putnam County Board of Education	2005	CPA - A-133 Audit
Raleigh County Board of Education	2005	CPA - A-133 Audit
Resa II	2005	CPA - Financial Audit
Resa III	2005	CPA - A-133 Audit
Resa IV	2005	CPA - A-133 Audit
Resa VI	2005	CPA - Financial Audit
Resa VII	2005	A-133 Audit
Resa VIII	2005	A-133 Audit
Ritchie County Board of Education	2005	CPA - A-133 Audit
Roane County Board of Education	2005	CPA - A-133 Audit
Roane Jackson Technical Center	2004	Financial Audit
Summers County Board of Education	2005	CPA - A-133 Audit
Taylor County Board of Education	2005	CPA - A-133 Audit
Tucker County BOE - Individual Schools	2004	Agreed-upon procedures
Tyler County Board of Education	2005	CPA - A-133 Audit
United Technical Center	2005	CPA - Financial Audit
Upshur County Board of Education	2004	A-133 Audit
Upshur County Board of Education	2005	CPA - A-133 Audit
Wayne County Board of Education	2005	CPA - A-133 Audit
Wetzel County Board of Education	2005	CPA - A-133 Audit
Wirt County Board of Education	2005	A-133 Audit
Wood County Board of Education	2005	A-133 Audit
Wyoming County Board of Education	2005	A-133 Audit

TOTAL AUDITS: 66

COUNTY COMMISSIONS

Barbour County Commission	2004	Financial Audit
Braxton County Commission	2004	Financial Audit
Calhoun County Commission	2004	Financial Audit
Clay County Commission	2004	Financial Audit
Doddridge County Commission	2004	Financial Audit
Fayette County Commission	2005	A-133 Audit
Gilmer County Commission	2004	Financial Audit
Grant County Commission	2005	A-133 Audit
Hampshire County Commission	2004	Financial Audit
Hancock County Commission	2004	Financial Audit
Hardy County Commission	2004	Financial Audit
Harrison County Commission	2004	A-133 Audit
Jefferson County Commission	2004	Financial Audit
Kanawha County Commission	2004 - 2005	CPA - A-133 Audit

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Lewis County Commission	2004	Financial Audit
Logan County Commission	2004	A-133 Audit
Marion County Commission	2004 - 2005	A-133 Audit
Marshall County Commission	2004	Financial Audit
Mason County Commission	2004	Financial Audit
Mason County Commission	2005	A-133 Audit
Mercer County Commission	2002 - 2003	Financial Audit
Mercer County Commission	2004 - 2005	A-133 Audit
Mineral County Commission	2004	Financial Audit
Mingo County Commission	2004	A-133 Audit
Mingo County Commission	2005	Financial Audit
Monongalia County Commission	2005	A-133 Audit
Monroe County Commission	2004 - 2005	Financial Audit
Morgan County Commission	2004 - 2005	Financial Audit
Nicholas County Commission	2003 - 2004	Financial Audit
Ohio County Commission	2005	CPA - A-133 Audit
Pendleton County Commission	2004	Financial Audit
Pocahontas County Commission	2004	Financial Audit
Preston County Commission	2004	Financial Audit
Putnam County Commission	2004	Financial Audit
Putnam County Commission	2005	A-133 Audit
Randolph County Commission	2004	Financial Audit
Randolph County Commission	2005	A-133 Audit
Roane County Commission	2004	Financial Audit
Summers County Commission	2004 - 2005	Financial Audit
Taylor County Commission	2004	Financial Audit
Tyler County Commission	2004	Financial Audit
Upshur County Commission	2005	A-133 Audit
Wayne County Commission	2004	Financial Audit
Webster County Commission	2004	Financial Audit
Webster County Commission	2005	A-133 Audit
Wetzel County Commission	2004	Financial Audit
Wirt County Commission	2004	Financial Audit
Wyoming County Commission	2005	A-133 Audit

TOTAL AUDITS: 56

MAGISTRATES

Berkeley County Magistrate	2004	Financial Audit
Boone County Magistrate	2003 - 2004	Financial Audit
Braxton County Magistrate	2004	Agreed-upon procedures
Brooke County Magistrate	2003 - 2004	Financial Audit
Calhoun County Magistrate	2003	Agreed-upon procedures
Clay County Magistrate	2004	Financial Audit
Doddridge County Magistrate	2004	Financial Audit

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Fayette County Magistrate	2004	Financial Audit
Gilmer County Magistrate	2004	Agreed-upon procedures
Greenbrier County Magistrate	2002 - 2003	Financial Audit
Hampshire County Magistrate	2003 - 2004	Financial Audit
Hancock County Magistrate	2004	Financial Audit
Hardy County Magistrate	2004	Financial Audit
Harrison County Magistrate	2002 - 2003	Financial Audit
Jackson County Magistrate	2002 - 2004	Financial Audit
Kanawha County Magistrate	2002 - 2003	Financial Audit
Lewis County Magistrate	2003	Financial Audit
Lincoln County Magistrate	2003	Financial Audit
Marion County Magistrate	2003	Financial Audit
Marshall County Magistrate	2003	Financial Audit
Mineral County Magistrate	2004	Financial Audit
Monongalia County Magistrate	2003	Financial Audit
Monroe County Magistrate	2004	Financial Audit
Morgan County Magistrate	2004	Financial Audit
Ohio County Magistrate	2003 - 2004	Financial Audit
Pendleton County Magistrate	2004	Financial Audit
Pendleton County Magistrate	2005	Agreed-upon procedures
Pleasants County Magistrate	2004	Financial Audit
Preston County Magistrate	2003 - 2004	Financial Audit
Putnam County Magistrate	2004	Financial Audit
Randolph County Magistrate	2003 - 2004	Financial Audit
Roane County Magistrate	2001 - 2003	Financial Audit
Summers County Magistrate	2002 - 2003	Financial Audit
Taylor County Magistrate	2004	Financial Audit
Tucker County Magistrate	2003 - 2004	Financial Audit
Tyler County Magistrate	2004	Financial Audit
Upshur County Magistrate	2004	Financial Audit
Wayne County Magistrate	2002 - 2004	Financial Audit
Wetzel County Magistrate	2004	Financial Audit
Wirt County Magistrate	2003	Financial Audit
Wood County Magistrate	2003	Financial Audit

TOTAL AUDITS: 58

MUNICIPALITIES

Municipality of Addison	2005	CPA - Financial Audit
Municipality of Alderson	2004	Financial Audit
Municipality of Anmoore	2004 - 2005	Financial Audit
Municipality of Athens	2005	CPA - Financial Audit
Municipality of Barboursville	2004 - 2005	CPA - Financial Audit
Municipality of Barrackville	2004	Financial Audit
Municipality of Bayard	2005	CPA - Financial Audit

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Municipality of Beckley	2005	CPA - A-133 Audit
Municipality of Beech Bottom	2005	CPA - Financial Audit
Municipality of Belmont	2005	CPA - A-133 Audit
Municipality of Benwood	2004	CPA - Financial Audit
Municipality of Benwood	2005	CPA - Financial Audit
Municipality of Berkeley Springs	2002 - 2004	CPA - Financial Audit
Municipality of Bethlehem	2005	CPA - Financial Audit
Municipality of Beverly	2005	CPA - Financial Audit
Municipality of Blacksville	2001	Financial Audit
Municipality of Blacksville	2002 - 2004	Financial Audit
Municipality of Bolivar	2004	CPA - Financial Audit
Municipality of Bridgeport	2005	CPA - A-133 Audit
Municipality of Burnsville	2004	Financial Audit
Municipality of Burnsville	2005	Agreed-upon procedures
Municipality of Burnsville	2005	A-133 Audit
Municipality of Carpendale	2003 - 2004	Financial Audit
Municipality of Cedar Grove	2004	Financial Audit
Municipality of Charles Town	2005	CPA - Financial Audit
Municipality of Charleston	2005	A-133 Audit
Municipality of Chesapeake	2003 - 2004	CPA - Financial Audit
Municipality of Chester	2005	CPA - Financial Audit
Municipality of Clarksburg	2005	CPA - A-133 Audit
Municipality of Clay	2004	CPA - Financial Audit
Municipality of Clearview	2005	CPA - Review
Municipality of Davy	2003 - 2005	CPA - Financial Audit
Municipality of Dunbar	2002 - 2005	CPA - Financial Audit
Municipality of Eleanor	2000 - 2004	Financial Audit
Municipality of Elkins	2005	CPA - Financial Audit
Municipality of Fairmont	2005	CPA - A-133 Audit
Municipality of Fairview	2005	CPA - Financial Audit
Municipality of Farmington	2005	CPA - Financial Audit
Municipality of Fayetteville	2004	Financial Audit
Municipality of Flatwoods	2003 - 2005	CPA - Review
Municipality of Fort Gay	2005	CPA - Financial Audit
Municipality of Franklin	2005	CPA - A-133 Audit
Municipality of Gary	2004 - 2005	CPA - Financial Audit
Municipality of Gilbert	2000 - 2003	Financial Audit
Municipality of Glasgow	2005	CPA - Financial Audit
Municipality of Glen Dale	2003 - 2005	CPA - Financial Audit
Municipality of Grant Town	2004	CPA - Review
Municipality of Grantsville	2005	CPA - Financial Audit
Municipality of Granville	2004 - 2005	CPA - Financial Audit
Municipality of Hamlin	2002 - 2004	Review

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Municipality of Harpers Ferry	2005	CPA - Financial Audit
Municipality of Hedgesville	2002 - 2005	CPA - Financial Audit
Municipality of Hendricks	2005	CPA - Review
Municipality of Hinton	2004	Financial Audit
Municipality of Hinton	2005	A-133 Audit
Municipality of Hundred	2005	CPA - A-133 Audit
Municipality of Huntington	2005	CPA - A-133 Audit
Municipality of Hurricane	2005	CPA - Financial Audit
Municipality of Huttonsville	2002 - 2003	Review
Municipality of Junior	2004	CPA - Financial Audit
Municipality of Junior	2005	CPA - A-133 Audit
Municipality of Lewisburg	2004	Financial Audit
Municipality of Lost Creek	2005	CPA - Financial Audit
Municipality of Madison	2004 - 2005	Financial Audit
Municipality of Mannington	2005	CPA - Financial Audit
Municipality of Marlinton	2002 - 2004	Financial Audit
Municipality of Martinsburg	2005	CPA - A-133 Audit
Municipality of Mason	2003 - 2004	CPA - Financial Audit
Municipality of Masontown	2005	CPA - Financial Audit
Municipality of Matoaka	2005	CPA - Financial Audit
Municipality of McMechen	2005	CPA - Financial Audit
Municipality of Meadow Bridge	2005	CPA - Financial Audit
Municipality of Middlebourne	2005	CPA - Financial Audit
Municipality of Mitchell Heights	2004	CPA - Financial Audit
Municipality of Monongah	2004	CPA - Financial Audit
Municipality of Monongah	2005	CPA - Financial Audit
Municipality of Montgomery	2005	CPA - Financial Audit
Municipality of Morgantown	2005	CPA - A-133 Audit
Municipality of Mount Hope	2005	CPA - Financial Audit
Municipality of Mullens	2004	Financial Audit
Municipality of New Cumberland	2004	CPA - Financial Audit
Municipality of New Haven	2004	CPA - Financial Audit
Municipality of New Haven	2005	CPA - Financial Audit
Municipality of Newburg	2004	Financial Audit
Municipality of Nutter Fort	2005	CPA - Financial Audit
Municipality of Oak Hill	2005	CPA - Financial Audit
Municipality of Oakvale	2004	CPA - Review
Municipality of Oakvale	2005	CPA - Financial Audit
Municipality of Oceana	2005	CPA - A-133 Audit
Municipality of Paden City	2005	CPA - Financial Audit
Municipality of Parkersburg	2005	A-133 Audit
Municipality of Pennsboro	2005	CPA - A-133 Audit
Municipality of Peterstown	2005	CPA - Review

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Municipality of Pineville	2004	Financial Audit
Municipality of Pleasant Valley	2005	CPA - Financial Audit
Municipality of Princeton	2005	A-133 Audit
Municipality of Pullman	2005	CPA - Review
Municipality of Rainelle	2003	Financial Audit
Municipality of Ranson	1997 - 1998	CPA - Review
Municipality of Ravenswood	2005	CPA - Financial Audit
Municipality of Reedsville	2004	Financial Audit
Municipality of Reedsville	2005	CPA - Financial Audit
Municipality of Reedy	2003 - 2004	CPA - Financial Audit
Municipality of Ridgeley	2005	CPA - A-133 Audit
Municipality of Rowlesburg	2004	CPA - Financial Audit
Municipality of Rupert	2005	CPA - Financial Audit
Municipality of Saint Marys	2005	CPA - Financial Audit
Municipality of Shepherdstown	2005	CPA - Financial Audit
Municipality of Smithers	2004 - 2005	A-133 Audit
Municipality of South Charleston	2004	Financial Audit
Municipality of Spencer	2004 - 2005	CPA - Financial Audit
Municipality of St. Albans	2004	Financial Audit
Municipality of Star City	2005	CPA - Financial Audit
Municipality of Stonewood	2004	Financial Audit
Municipality of Summersville	2004	A-133 Audit
Municipality of Sutton	2003 - 2005	CPA - Financial Audit
Municipality of Terra Alta	2005	CPA - Financial Audit
Municipality of Thomas	2005	CPA - Financial Audit
Municipality of Triadelphia	2005	CPA - Financial Audit
Municipality of Union	2005	CPA - Financial Audit
Municipality of Vienna	2004	Financial Audit
Municipality of Wayne	2002 - 2005	CPA - Financial Audit
Municipality of Weirton	2005	CPA - A-133 Audit
Municipality of Welch	2004	CPA - Financial Audit
Municipality of Welch	2005	CPA - Financial Audit
Municipality of West Union	2005	CPA - Financial Audit
Municipality of Weston	2003	Financial Audit
Municipality of Wheeling	2005	CPA - A-133 Audit
Municipality of White Hall	2004	Review
Municipality of White Sulphur Springs	2005	CPA - Financial Audit
Municipality of Windsor Heights	2004	CPA - Review
Municipality of Windsor Heights	2005	CPA - Review
Municipality of Worthington	2005	CPA - Financial Audit

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MISCELLANEOUS

4C Economic Development Authority	2004	Financial Audit
Alderson Public Library	2004	CPA - Review
Alderson Public Library	2005	CPA - Review
Benedum Airport Authority	2005	CPA - A-133 Audit
Berkeley County Building Commission	2004	Financial Audit
Berkeley County Emergency Ambulance Authority	2003 - 2005	CPA - Financial Audit
Berkeley County Farmland Protection Board	2004 - 2005	CPA - Financial Audit
Berkeley County Fire Service Board	2004 - 2005	CPA - Financial Audit
Bluefield Sanitary Board	2005	CPA - Financial Audit
Boone County Ambulance Authority	2004	CPA - Financial Audit
Boone-Madison Public Library	2004 - 2005	CPA - Review
Brooke County Public Library	2004 - 2005	CPA - Financial Audit
Cabell County Public Library	2005	CPA - Financial Audit
Calhoun County Public Library	2005	CPA - Financial Audit
Central WV Transit Authority	2005	CPA - A-133 Audit
Charleston Convention and Visitor's Bureau	2005	CPA - Financial Audit
Charleston Sanitary Board	2005	A-133 Audit
Charleston Urban Renewal Authority	2005	CPA - Financial Audit
Clarksburg Water Board	2005	CPA - Financial Audit
Clarksburg-Harrison Public Library	2004 - 2005	CPA - Financial Audit
Clay County Business Development Authority	2004	Financial Audit
Clay County Public Library	2001 - 2004	CPA - Financial Audit
Clendenin Water Department	2004	Financial Audit
Craigsville Public Library	2005	CPA - Financial Audit
Doddridge County Park & Recreation Comm	2004 - 2005	CPA - Review
Doddridge County Public Library	2005	CPA - Financial Audit
Dora B. Woodyard Public Library	2005	CPA - Financial Audit
Eastern Panhandle Transit Authority	2005	CPA - Financial Audit
Eastern WV Regional Airport Authority	2005	CPA - A-133 Audit
Elkins-Randolph County Airport Authority	2005	CPA - Financial Audit
Fairmont-Marion County Transit Authority	2005	CPA - Financial Audit
Gilmer County Economic Development Authority	2004	Financial Audit
Gilmer County Parks and Recreation	2005	Financial Audit
Gilmer County Public Library	2004 - 2005	CPA - Financial Audit
Grant County Airport Authority	2004	Financial Audit
Grant County Development Authority	2004	Financial Audit
Grant County Parks & Recreation	2005	CPA - Financial Audit
Green Valley PSD	2004	Financial Audit
Greenbrier County Public Library	2005	CPA - Financial Audit
Hampshire County Building Commission	2004	Financial Audit
Hampshire County Development Authority	2004	CPA - Financial Audit
Hardy County Rural Development Authority	2005	CPA - Financial Audit

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Jackson County Airport Authority	2003 - 2004	Financial Audit
Jackson County Public Library	2003 - 2005	CPA - Financial Audit
Jefferson County Ambulance Authority	2005	CPA - Financial Audit
Jefferson County Development Authority	2004 - 2005	CPA - Financial Audit
Kanawha County Emergency Ambulance Authority	2004 - 2005	CPA - Financial Audit
Kanawha County Parks & Recreation Commission	2004 - 2005	CPA - Financial Audit
Kanawha Valley Regional Transportation Authority	2005	CPA - A-133 Audit
Keyser-Mineral Public Library	2005	CPA - Financial Audit
Lewis County EMS	2005	CPA - Financial Audit
Lewis County Parks & Recreation	2004	CPA - Review
Logan County Ambulance Authority	2003 - 2004	Financial Audit
Louis Bennett Public Library	2004	CPA - Financial Audit
Lowe Public Library	2005	CPA - Financial Audit
Marion County Public Library	2005	CPA - Financial Audit
Martinsburg-Berkeley Co. Parks & Recreation Board	2005	CPA - Financial Audit
Martinsburg-Berkeley County Public Library	2005	CPA - Financial Audit
McDowell County Ambulance Authority	2003	Financial Audit
McDowell County Economic Development Authority	2004	Financial Audit
McDowell County Economic Development Authority	2005	A-133 Audit
McDowell County Redevelopment Authority	2004 - 2005	Financial Audit
Metro Emergency Operations Center of Kanawha Co	1999 - 2004	CPA - Financial Audit
Mid-Ohio Valley Regional Airport	2005	CPA - A-133 Audit
Mid-Ohio Valley Transit Authority	2005	CPA - A-133 Audit
Monongalia County Urban Mass Transit Authority	2005	CPA - A-133 Audit
Monroe County Health Center	2005	CPA - A-133 Audit
Monroe County Public Library	2005	CPA - Review
Morgan County Fire Board	2005	CPA - Financial Audit
Morgantown Utility Board	2005	CPA - Financial Audit
Moundsville/Marshall Public Library	2005	CPA - Financial Audit
Mountain Transit Authority	2005	CPA - Financial Audit
Nicholas County Building Commission	2004	Financial Audit
Nicholas County Landmark Commission	2004	Financial Audit
Nicholas County Parks & Recreation	2004	Financial Audit
Nutter Fort Public Library	2004	CPA - Financial Audit
Ohio County Development Authority	2004 - 2005	Financial Audit
Ohio County Public Library	2004	CPA - Financial Audit
Ohio Valley Regional Transportation Authority	2005	CPA - A-133 Audit
Parkersburg Utility Board	2005	CPA - Financial Audit
Pendleton County Economic Development Authority	2003	CPA - A-133 Audit
Pendleton County Economic Development Authority	2004	CPA - Financial Audit
Peterstown Public Library	2005	CPA - Review
Pleasants County Public Library	2005	CPA - Financial Audit
Pocahontas Memorial Hospital	2005	CPA - Financial Audit

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Potomac Valley Transit Authority	2005	CPA - A-133 Audit
Preston County EDA	2005	CPA - Financial Audit
Princeton Sanitary Board	2005	Financial Audit
Putnam County EDA	2004 - 2005	Financial Audit
Putnam County Fire Board	2005	CPA - Financial Audit
Rainelle Public Library	2004	CPA - Review
Raleigh County Building Commision	2004	Financial Audit
Raleigh County Emergency Services	2005	CPA - Financial Audit
Raleigh County Memorial Airport Authority	2005	CPA - Financial Audit
Randolph County Development Authority	2004	CPA - Financial Audit
Randolph County Emergency Service	2005	Financial Audit
Roane County Econmic Development Authority	2004	Financial Audit
Roane County Emergency Squad, Inc.	2001	Review
Roane County Emergency Squad, Inc.	2002 - 2003	Financial Audit
Roane County Public Library	2005	CPA - Financial Audit
Ronceverte Public Library	2005	CPA - Review
Rupert Community Public Library	2005	CPA - Review
South Charleston Public Library	2005	CPA - Financial Audit
South Charleston Sanitary Board	2004	Financial Audit
Southern Area Library	2004	CPA - Review
St. Albans Municipal Utility Commission	2003 - 2004	Financial Audit
St. Albans Municipal Utility Commission	2004	Financial Audit
Stonewood Volunteer Fire Department	2004	Financial Audit
Summers County Public Library	2005	CPA - Financial Audit
Summersville Public Library	2004 - 2005	CPA - Financial Audit
Taylor County Public Library	2004	CPA - Review
Terra Alta Public Library	2004 - 2005	CPA - Financial Audit
Tri River Transit	2004	CPA - Financial Audit
Tri-State Airport Authority	2005	CPA - A-133 Audit
Tri-State Transit Authority	2005	CPA - Financial Audit
Tucker County Ambulance Authority	2004	CPA - Financial Audit
Upshur County Economic Development Authority	2004	Financial Audit
Upshur County Public Library	2005	CPA - Financial Audit
Vienna Public Library	2005	CPA - Financial Audit
Webster County Economic Development Authority	2005	CPA - Financial Audit
West Union Sewer & Water	2005	CPA - Financial Audit
Weston Sanitary Board	2005	CPA - Financial Audit
Wetzel County Emergency Ambulance Authority	2000 - 2003	Financial Audit
Wheeling Municipal Auditorium Board	2005	CPA - Financial Audit
Wheeling Park Commisssion	2005	CPA - A-133 Audit
Wheeling Park Commisssion-Flexible Contrib. Plan	2004	CPA - Review
White Sulphur Springs Public Library	2005	CPA - Review
Williamson Utility Board	2004 - 2005	CPA - Financial Audit

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Wood County Development Authority	2005	CPA - Financial Audit
Wood County Parks & Rec	2004	Financial Audit
Wood County Rec	2004	Review
WV Secondary Schools Activities Commission	2005	CPA - Financial Audit
Wyoming County EDA	2004 - 2005	Financial Audit
Wyoming Glover PSD	2004	Financial Audit
		TOTAL AUDITS: 169

SOLID WASTE AUTHORITIES

Barbour County Solid Waste Authority	2005	CPA - Financial Audit
Berkeley County Solid Waste Authority	2005	CPA - Financial Audit
Calhoun County Solid Waste Authority	2002 - 2004	CPA - Financial Audit
Clay County Solid Waste Authority	2004	Financial Audit
Doddridge County Solid Waste Authority	2003 - 2005	CPA - Financial Audit
Fayette County Solid Waste Authority	2004 - 2005	Financial Audit
Hancock County Solid Waste Authority	2005	CPA - Financial Audit
Harrison County Solid Waste Authority	2001	Financial Audit
Harrison County Solid Waste Authority	2004 - 2005	Financial Audit
Jefferson County Solid Waste Authority	2005	CPA - Financial Audit
Lewis/Gilmer Regional Solid Waste Authority	2004 - 2005	Financial Audit
Lincoln County Solid Waste Authority	2003 - 2005	Financial Audit
Logan County Solid Waste Authority	2003 - 2005	Financial Audit
Marion County Solid Waste Authority	2002 - 2004	Financial Audit
Marshall County Solid Waste Authority	2004	CPA - Financial Audit
Mercer County Solid Waste Authority	2004	Financial Audit
Monongalia County Solid Waste Authority	2004	CPA - Financial Audit
Monroe County Solid Waste Authority	1999 - 2004	Financial Audit
Morgan County Solid Waste Authority	2004 - 2005	CPA - Financial Audit
Pocahontas County Solid Waste Authority	2001 - 2005	Financial Audit
Putnam County Solid Waste Authority	2004 - 2005	Financial Audit
Raleigh County Solid Waste Authority	2005	CPA - Financial Audit
Randolph County Solid Waste Authority	2002 - 2004	CPA - Financial Audit
Region Eight Solid Waste Authority	2003 - 2005	CPA - Financial Audit
Roane County Solid Waste Authority	2000 - 2005	Financial Audit
Summers County Solid Waste Authority	1999 - 2004	Financial Audit
Taylor County Solid Waste Authority	2004 - 2005	Financial Audit
Tucker County Solid Waste Authority	2004 - 2005	Financial Audit
Tyler County Solid Waste Authority	1999 - 2004	Financial Audit
Upshur County Solid Waste Authority	2004 - 2005	CPA - Financial Audit
Wayne County Solid Waste Authority	1999	CPA - Review
Wayne County Solid Waste Authority	2000	CPA - Review
Wayne County Solid Waste Authority	2001	CPA - Financial Audit
Wayne County Solid Waste Authority	2002 - 2003	CPA - Review

Chief Inspector Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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Wayne County Solid Waste Authority	2004	CPA - Financial Audit
Wayne County Solid Waste Authority	2005	CPA - Review
Wirt County Solid Waste Authority	2001 - 2005	Financial Audit
Wyoming County Solid Waste Authority	2004 - 2005	CPA - Financial Audit
		TOTAL AUDITS: 90

BOARDS OF HEALTH

Barbour County Board Of Health	2004	Financial Audit
Berkeley County Board Of Health	2004	Financial Audit
Cabell-Huntington Board Of Health	2004	Financial Audit
Cabell-Huntington Board Of Health	2005	CPA - Financial Audit
Clay County Board Of Health	2005	A-133 Audit
Doddridge County Board Of Health	2004	Financial Audit
Gilmer County Board Of Health	2004 - 2005	Financial Audit
Grant County Board Of Health	2005	Financial Audit
Greenbrier County Board Of Health	2004	Financial Audit
Hampshire County Board Of Health	2004	Financial Audit
Hancock County Board Of Health	2004	Financial Audit
Hardy County Board Of Health	2004	Financial Audit
Hardy County Board Of Health	2005	Financial Audit
Jefferson County Board Of Health	2004	Financial Audit
Kanawha-Charleston Board Of Health	2003	Financial Audit
Kanawha-Charleston Board Of Health	2004 - 2005	A-133 Audit
Lincoln County Board Of Health	2004	Financial Audit
Marshall County Board Of Health	2005	Financial Audit
Mid-Ohio Valley Board Of Health	2005	CPA - A-133 Audit
Mineral County Board Of Health	2004	Financial Audit
Mingo County Board Of Health	2002 - 2005	Financial Audit
Monongalia County Health Department	2005	CPA - A-133 Audit
Morgan County Board Of Health	2004 - 2005	Financial Audit
Nicholas County Board Of Health	2004	Financial Audit
Pendleton County Board Of Health	2004	Financial Audit
Pocahontas County Board Of Health	2004	Financial Audit
Putnam County Board Of Health	2002 - 2005	Financial Audit
Raleigh County Board Of Health	2005	Financial Audit
Randolph-Elkins Board Of Health	2005	CPA - A-133 Audit
Summers County Board Of Health	2005	Financial Audit
Tucker County Board Of Health	2000 - 2003	Financial Audit
Wayne County Board Of Health	2004	Financial Audit
Wetzel-Tyler County Board Of Health	2004	Financial Audit
		TOTAL AUDITS: 45

Chief Inspector Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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NON-AUDIT SERVICES PROVIDED JULY 2005 - JUNE 2006

MANAGEMENT ADVISORY SERVICES

Doddridge County Commission	2005
Hampshire County Commission	2005
Harrison County Commission	2005
Jackson County Commission	2005
Marion County Commission	2005
Mason County Commission	2005
Nicholas County Commission	2005
Randolph County Commission	2005
Ritchie County Commission	2005
Roane County Commission	2005
Tyler County Commission	2005
Wayne County Commission	2005
Wyoming County Commission	2005
Moorefield	2004
Webster County Board Of Education	2005
Webster County Board Of Education	2005
Marion County Development Authority	2004
Preston County Commission	2005

RECONSTRUCTION OF FINANCIAL RECORDS

Anmoore	2005
Bluefield	2005
Follansbee	2005
Hinton	2004 - 2005
Keystone	2004
Logan County Ambulance Authority	2004
Mingo County Commission	2005
Ohio County Development Authority	2004
Piedmont	2003 - 2004
Princeton	2005
Romney	2004
Salem	2005
Smithers	2005
Summersville	2004
War	2005
Westover	2004

In an effort to better segregate the audit function from the other statutory and related services performed by the Chief Inspector's Division, a local government services section was formed with existing personnel. This allows the Division to properly focus on the primary responsibility of conducting and issuing audits in an effective and efficient manner. The local government services section enhances the Chief Inspector's service rendered by placing greater emphasis and focus on local governments by providing assistance to public officials as they address the various issues, concerns and questions that arise on a day to day basis. Greater focus on the responsiveness to local government officials goes hand in hand with the budget and training function performed by the Chief Inspector Division.

Budgetary Services



West Virginia Code §6-9-2 requires the State Auditor as Chief Inspector and Supervisor of public offices to establish and maintain a system of accounts. The Uniform Chart of Accounts prescribed by this code section is maintained and updated by the local government services section.

West Virginia Code §6-9-2 requires the State Auditor as Chief Inspector and Supervisor of public offices to establish and maintain a system of accounts. The Uniform Chart of Accounts prescribed by this code section is maintained and updated by the local government services section. This chart is the basis upon which local governments prepare and compile the levy estimate (budget) prescribed for under article eight, chapter eleven of the West Virginia Code.

This section also reviews and approves property tax rates for all counties, municipalities and county boards of education in the State of West Virginia. All county and municipal original budgets and revisions are also reviewed and approved throughout the year.

The following reports and documents related to local budgets are now available on the State Auditor's website at www.wvsao.gov:

- **County Government Guideline to Budget Preparation**

Updated in 2006. Additional information related to county governmental functions was provided. This guide provides detailed, step by step instructions for the budget preparation process. The guide also includes an appendix of forms which may be reproduced for use in future years.

Local Government Services



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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- **Municipal Government Guideline to Budget Preparation**

Updated in 2006. Additional information related to municipal governmental functions was provided. This guide provides detailed, step by step instructions for the budget preparation process. The guide also includes an appendix of forms which may be reproduced for use in future years.

- **Board of Education Guideline for Preparing the Schedule of Proposed Rates**

Updated in 2006. This guide provides detailed, step by step instructions for the preparation of the Schedule of Proposed Rates for Budget Purposes and is a vast improvement from prior instructions. The guide also includes an appendix of forms which may be reproduced for use in future years.

- **County and Municipal Budgets**

Due to the many requests from various organizations, local officials, legislators and others, this section has also provided access to municipal and county budget information as well as levy information to the general public.

- **Consolidated Budget Report for Coal Severance Tax Fund, Gas and Oil Severance Tax and General Funds for County and Municipal Governments**

In accordance with the provisions set forth in West Virginia Code § 11-13A-5a(j) and §11-13A-6(j), this budget report sets forth the proposed revenues and expenditures for coal severance tax and oil severance tax funds distributed to county and municipal governments. The report also provides budgeted amounts for general operating funds.

- **Rates of Levy Report**

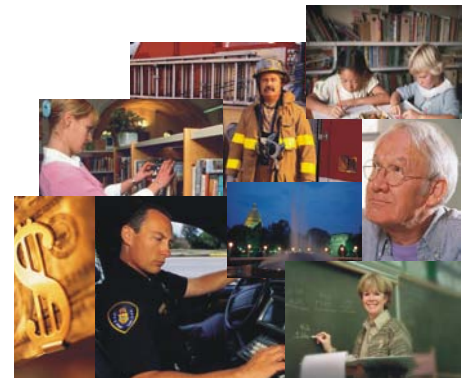
This report is a guide of state, county, municipal and Board of Education property tax levy rates that were approved by the entity and the State Auditor for each fiscal year.

- **Special Excess Levy Guideline**

This guide provides detailed, step by step instructions for the preparation of the Order/Ordinance calling for a excess levy election. The guide also includes sample Orders and an appendix of forms which may be reproduced for the use of the entity.

- **Special Excess Levy Report**

This report is a summary of all excess levies in effect in the State. It is organized by county and includes information such as the rate of the special excess levy, the purpose, the amount to be raised, and the year in which the levy will expire.



We are committed to providing quality training to various state and local officials. Attendees include representatives from counties, municipalities, school boards, volunteer fire departments, libraries, solid waste authorities, CPA firms, state employees and others agencies.

Training Services

The Chief Inspector is committed to providing quality training to various state and local officials. Seminar attendees include representatives from counties, municipalities, school boards, volunteer fire departments, libraries, solid waste authorities, CPA firms, state employees and other agencies. Topics included accounting, auditing, budgeting, special excess levies, tax increment financing, and assistance and guidance with the implementation of GASB Statement No. 34 for all West Virginia local governments. Because of positive feedback regarding training events, an instructional videotape from seminar presentations is available.

Training Events Provided by State Auditor's Chief Inspector Division:

2006 Events

Five Municipal Budget Workshops
Financial Manager's Seminar
Municipal Officials and Assistants
County Commissioners and Assistants
County Clerks and Deputies
Circuit Clerks and Deputies
County Sheriffs and Deputies
State Licensing Boards Training

Date

January-February
May 2-4
May 18-19
July 30-August 1
June 11-14
August 9-11
September 17-19
September 27

Training Events Provided by other Agencies and Associations which required State Auditor's Office staff participation and/or speakers:

- Gov't Finance Officers Assoc. of West Virginia
- West Virginia Municipal League
- West Virginia City Clerk's Accreditation Prog.
- West Virginia Department of Education
- West Virginia Development Office
- Association of School Business Officials
- Association of Solid Waste Authorities
- WVU Local Government Leadership Academy
- West Virginia Association of Counties
- County Commissioner's Assoc. of West Virginia
- West Virginia Sheriff's Association
- West Virginia County Clerk's Association
- West Virginia Chap. of Int'l Personnel Mgmt. Assoc.
- West Virginia Assoc. of Correctional Employees
- West Virginia Dept. of Health & Human Resources
- West Virginia Juvenile Services
- West Virginia Library Commission
- 13 City/County/Board of Ed. Emp. Training Progs.

County Collections Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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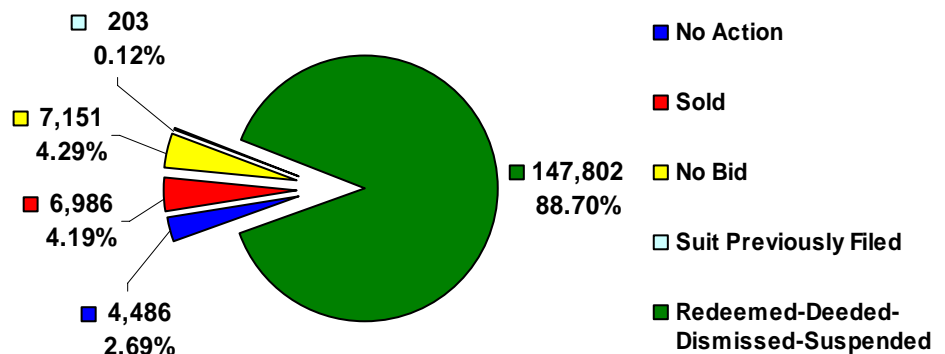


The primary function of the County Collections Division is to return tax-delinquent lands to private ownership so the revenues derived can be allocated to the appropriate counties in West Virginia.

During Fiscal Year 2006, the State Auditor, in accordance with W. Va. Code §11A-3-34, appointed a special deputy commissioner of delinquent and nonentered lands from his office to conduct and transact business in forty-eight (48) counties.

Representatives of the Auditor's Office conducted land sales in thirty-one (31) of those counties. In those counties where sales did not occur, owners were permitted to pay the amount required to redeem their interest. In addition, sales of individual tracts or lots occurred provided that the property involved had been offered for sale previously and received no bid or that a previous purchaser did not follow through with the requirements of obtaining a deed. Of the 166,628 individual tracts or lots that have been certified for sale by the Auditor's Office through the years, only 4,486 or roughly 2.69%, up from 2.50 % in FY 2005, remains with no action having ever been taken on them. In those counties where representatives of this office served as Deputy Commissioner, that figure drops from 2.69% to 1.63%.

Status of Certified Properties Fiscal Year 2006



County Collections Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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Properties with assessed value of over \$24.7 million, an increase of 6.9% from FY 2005, were offered for sale by this office, resulting in payment being made to the sheriffs of those affected counties of over \$1.9 million by owners or potential purchasers. Because not every purchaser followed through with the sale or not every tract or lot was purchased, the final assessed value reentered on the land books amounted to over \$11.5 million.

Land Sales by County - (FY-2006)

County	Number of Properties in Sale	Amount Collected	Assessed Value of Property	Assessed Value Returned to the Active List
Barbour	166	1,304.71	192,050.00	153,700.00
Berkeley	35	21,134.04	167,280.00	154,740.00
Braxton	1,211	21,939.21	521,800.00	328,330.00
Brooke	72	11,309.46	192,655.00	121,500.00
Cabell	145	90,425.88	320,950.00	244,570.00
Calhoun	0	0.00	600.00	0.00
Clay	144	5,093.52	194,510.00	168,250.00
Doddridge	427	12,850.80	51,130.00	38,960.00
Gilmer	665	16,106.19	167,720.00	46,770.00
Grant	13	6.00	88,930.00	1,280.00
Greenbrier	86	13,102.20	139,775.00	129,345.00
Hampshire	13	9,447.74	25,680.00	20,220.00
Hancock	112	27,599.60	398,110.00	352,320.00
Hardy	11	69.00	30,610.00	29,180.00
Harrison	363	113,543.61	1,136,870.00	822,760.00
Jackson	360	8,825.43	108,740.00	59,840.00
Jefferson	6	1,181.00	1,300.00	600.00
Kanawha	784	303,284.77	2,077,220.00	1,629,920.00
Lewis	523	12,957.69	212,280.00	116,700.00
Logan	290	271,005.59	2,133,330.00	1,793,540.00
Marshall	84	18,960.47	283,900.00	238,730.00
Mason	19	9,537.00	13,740.00	11,810.00
McDowell	1,913	69,136.18	2,136,990.00	815,890.00
Mercer	783	92,541.22	941,390.00	553,500.00
Mineral	37	0.00	0.00	0.00
Mingo	266	77,157.60	975,110.00	678,120.00
Monroe	48	1,229.77	8,137.00	7,050.00
Morgan	6	79,525.26	488,590.00	312,540.00
Nicholas	371	64,035.80	448,117.00	240,150.00
Ohio	610	48,285.55	961,570.00	351,010.00
Pendleton	7	80,005.00	89,450.00	75,960.00
Pleasants	14	326.50	1,620.00	600.00
Pocahontas	55	0.00	0.00	0.00
Preston	716	141,247.54	1,338,180.00	528,540.00



Over **2,179** properties were redeemed in the State Auditor's Office with taxes collected in excess of \$7.37 million on behalf of the counties, boards of education and municipalities during FY 2006 representing an increase of 530% over FY2005.

County Collections Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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County	Number of Properties in Sale	Amount Collected	Assessed Value of Property	Assessed Value Returned to the Active List
Putnam	368	23,783.58	2,973,420.00	141,690.00
Ritchie	165	117.00	14,840.00	1,980.00
Roane	470	11,258.34	164,390.00	108,580.00
Summers	113	904.22	37,530.00	4,540.00
Taylor	129	39,179.69	376,240.00	359,880.00
Upshur	399	90,495.22	479,480.00	386,010.00
Wayne	382	19,062.70	232,516.00	90,196.00
Webster	268	21,363.57	289,940.00	104,470.00
Wetzel	967	72,316.54	171,520.00	60,280.00
Wirt	59	712.67	19,080.00	4,500.00
Wood	69	2,675.72	39,990.00	20,510.00
Wyoming	482	13,103.64	4,025,050.00	176,650.00
Total	14,311	1,922,542.23	24,713,020.00	11,515,671.00

During FY 2006, 2,757 separate tracts or lots were certified by the Auditor's Office to the various deputy commissioners. This represented the properties which received no bids at the sheriff's sale and resided in this office for the minimum period of time of eighteen (18) months without being redeemed.

Over 2,179 properties were redeemed in the State Auditor's Office with taxes collected in excess of \$7.37 million on behalf of the counties, boards of education and municipalities prior to the certification of the properties to the deputy commissioners during FY 2006. That represented an increase of 530% over FY 2005.

Training Events

The County Collection Division has worked in conjunction with the following organizations by providing speakers knowledgeable in topics ranging from public utilities issues to delinquent land matters:

- 2006 Sheriff's School and Professional Development Session, Flatwoods, West Virginia.

Public Utilities Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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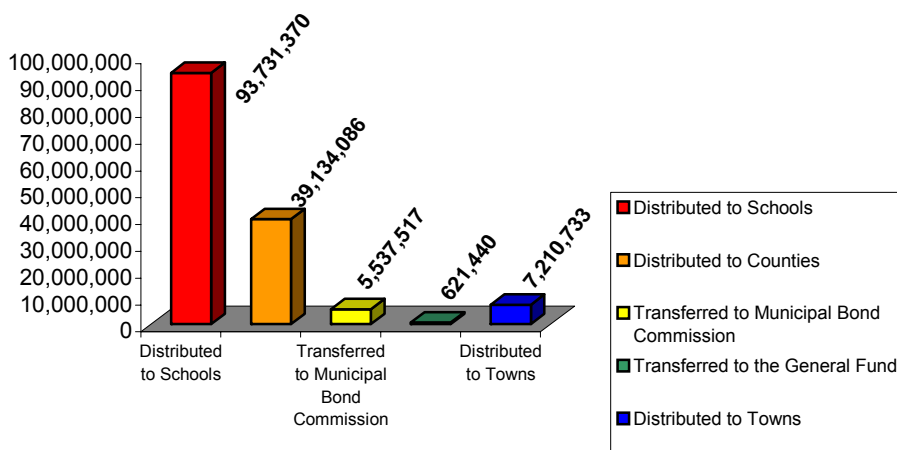
The State Auditor's Office mailed tax billing statements in excess of \$156 million dollars during FY 2006. Upon receipt, tax collections are returned to the appropriate taxing entity. Of the tax collected, 64% was allocated to boards of education, 32% was allocated for county and municipal purposes and the remaining 4% was allocated to the Municipal Bond Commission.

Most major public utility companies operating within the State of West Virginia provide services in more than one county. The responsibility of assessing the property of those companies falls upon the Board of Public Works.

Pursuant to Chapter 11, Article 6 of the West Virginia Code, all public utility companies operating within the State must file an annual report with the Department of Tax and Revenue which in turn recommends a tentative assessment for each public utility company. Upon completion of hearings and a final assessment by the Board of Public Works, the State Auditor's Office allocates the assessed values of public utility companies to each taxing entity. These values are added to the values set by each county assessor and become part of the basis for the tax levy rates. The State Auditor's Office in turn prepares the annual tax billing statements for each public utility company.

The State Auditor's Office mailed tax billing statements in excess of \$156 million dollars during Fiscal Year 2006. Upon receipt by the State Auditor's Office, tax collections are returned to the appropriate taxing entity. Of the tax collected, 64% was allocated to boards of education, 32% was allocated for county and municipal purposes and the remaining 4% was allocated to the Municipal Bond Commission.

**Public Utility Distribution
FY 2006**



Public Utilities Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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Public Utility Distribution

Distributed to:	Counties:	39,134,086
	Schools:	93,731,370
	Towns:	7,210,733
		<u>140,076,189</u>

Transferred to:	General Fund-State Share	621,440
	Municipal Bond Commission	5,537,517
		<u>6,158,957</u>

County	County and Municipal Purposes	Boards of Education	Grand Total	% of Amt. to Total
Barbour	155,931	223,317	379,248	0.29
Berkeley	575,627	2,125,390	2,701,017	2.03
Boone	592,925	1,240,991	1,833,916	1.38
Braxton	303,807	435,102	738,909	0.56
Brooke	246,176	545,892	792,068	0.60
Cabell	1,791,812	3,689,827	5,481,639	4.13
Calhoun	152,903	190,164	343,067	0.26
Clay	133,173	264,612	397,785	0.30
Doddridge	332,103	794,012	1,126,115	0.85
Fayette	1,134,653	2,297,748	3,432,401	2.58
Gilmer	347,028	550,022	897,050	0.68
Grant	1,427,960	2,213,831	3,641,791	2.74
Greenbrier	375,685	1,002,088	1,377,773	1.04
Hampshire	562,831	986,327	1,549,158	1.17
Hancock	255,239	663,586	918,825	0.69
Hardy	252,844	395,890	648,734	0.49
Harrison	3,122,162	6,894,376	10,016,538	7.54
Jackson	691,573	1,534,831	2,226,404	1.68
Jefferson	362,583	1,249,036	1,611,619	1.21
Kanawha	5,249,516	10,622,949	15,872,465	11.95
Lewis	882,673	2,043,359	2,926,032	2.20
Lincoln	416,201	914,757	1,330,958	1.00
Logan	615,689	1,298,653	1,914,342	1.44
Marion	855,028	2,148,880	3,003,908	2.26
Marshall	1,803,243	5,538,622	7,341,865	5.53
Mason	1,341,630	3,962,092	5,303,722	3.99

Public Utilities Division



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County	County and Municipal Purposes	Boards of Education	Grand Total	% of Amt. to Total
McDowell	645,569	2,077,933	2,723,502	2.05
Mercer	950,506	2,886,743	3,837,249	2.89
Mineral	305,085	775,296	1,080,381	0.81
Mingo	754,202	2,290,558	3,044,760	2.29
Monongalia	1,120,129	3,449,154	4,569,283	3.44
Monroe	168,571	444,284	612,855	0.46
Morgan	222,030	656,463	878,493	0.66
Nicholas	301,320	642,253	943,573	0.71
Ohio	262,260	870,776	1,133,036	0.85
Pendleton	155,421	235,082	390,503	0.29
Pleasants	1,353,826	3,881,819	5,235,645	3.94
Pocahontas	214,998	318,412	533,410	0.40
Preston	860,240	1,277,608	2,137,848	1.61
Putnam	1,568,059	4,847,136	6,415,195	4.83
Raleigh	891,918	2,708,811	3,600,729	2.71
Randolph	483,624	736,400	1,220,024	0.92
Ritchie	242,413	404,403	646,816	0.49
Roane	243,929	263,484	507,413	0.38
Summers	394,298	564,701	958,999	0.72
Taylor	400,168	691,203	1,091,371	0.82
Tucker	93,396	136,332	229,728	0.17
Tyler	186,459	509,374	695,833	0.52
Upshur	285,393	604,914	890,307	0.67
Wayne	913,216	2,499,124	3,412,340	2.57
Webster	115,079	164,809	279,888	0.21
Wetzel	616,533	1,873,753	2,490,286	1.87
Wirt	102,223	196,057	298,280	0.22
Wood	699,552	2,067,777	2,767,329	2.08
Wyoming	602,674	1,830,357	2,433,031	1.83
TOTAL	39,134,086	93,731,370	132,865,456	100.00

Securities Commission

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor



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The Securities Commission enforces and administers the West Virginia Uniform Securities Act (WV Code Chapter 32), Land Sales; False Advertising; Issuance and Sale of Checks, Drafts, Money Orders, etc. (WV Code Chapter 32A), the Uniform Commodities Act (WV Code Chapter 32B), and the Real-Estate Time-Sharing Act (WV Code 36). A staff of 17 operates in two divisions—Registration and Enforcement (including Financial Literacy Section).



The Securities Commission is a member of the North American Securities Administrator's Association, an international organization of securities regulators who work together to promote investor protection through a variety of activities including investor education, fraud investigation and industry regulation.

Registration Division

The Registration Division administers West Virginia registration or exemption from registration and payment of fees for all issuers of security offerings, agents of issuer, broker/dealers, investment advisors, broker/dealer agents, investment advisor agents, and time-share offerings.

This Division manages **136,510 active files**. Management of these files is accomplished, utilizing a proprietary "in-house" database, and a security industry and regulatory established national database referred to as Central Registration Depository (CRD). In addition to database files, paper files are maintained for issuer registration, exemption notices and agent of issuer.

Fee collection from registration for FY 2007 and FY 2008 is expected to increase, based upon existing and currently identified industry trends, such as increases in initial public offerings, broker/dealer and investment advisor agent registrations, and an increasing vibrant United States stock market.

Fiscal Year	2004	2005	2006	Estimated	
				2007	2008
Fees Collected (in millions)	\$17.6	\$11.7	\$12.1	\$12.4	\$12.9
Broker/Dealers	2,636	2,745	2,800	2,856	2,913
Broker/Dealer Agents	83,435	88,476	89,709	91,055	92,421
Investment Advisor Firms	1,030	1,147	1,226	1,312	1,378
Investment Advisor Representatives	4,978	5,382	5,928	6,462	6,914
Agents of Issuers	390	410	417	423	429
Securities Offerings	30,657	34,688	36,760	39,701	42,083
Timeshare Plans	67	81	83	86	89

Enforcement Division

In 2006, the Enforcement Division continued to vigorously pursue enforcement investigations to resolve West Virginia investor complaints. These investigations have uncovered violations of State and Federal regulatory and criminal law. Investigations on civil cases have involved a variety of activities such as Ponzi or Pyramid schemes, unregistered securities offerings, common stock offerings, salespersons and internet scams, violations of national and international securities laws, suitability issues and senior investment fraud.

The Enforcement Division worked **62** new cases in 2006, and **114** cases were completed from the current and prior years. Administrative Cease & Desist Orders were issued against **17** respondents, with **\$200,000** in fines recovered.

The Securities Commission seeks maximum criminal and/or civil penalties and prosecution of perpetrators and aids in the recovery of victim assets for each Chapter of the WV Code administered by the Commissioner. The Commission coordinates investigations with local and county officials (city police departments, county prosecutors); state government (attorney general, insurance commission, secretary of state, state police); other state securities commissions; federal agencies; the National White Collar Crime Center; and self-regulatory organizations such as the National Futures Association and the National Association of Securities Dealers.

Financial Literacy Section

The Financial Literacy Section programs enhance the knowledge and skills of West Virginia citizens regarding the use of their financial resources. These programs empower citizens to become better informed in the field of financial matters and become informed decision-makers. Additionally, citizens are educated and empowered on how to avoid and/or report fraudulent investment schemes.

2006 Financial Literacy Public Presentations

Investor presentations have reached thousands of West Virginians since the program's inception, including **12,032 students**, **3,218 teachers**, and **3,708 seniors**. These presentations have provided information 'hands-on' investor education training, including an interactive "Stock Market Game," as well as educational materials regarding savings/investing, credit/debt and fraud/scams.



Investor presentations have reached thousands of West Virginians since the Financial Literacy Program's inception, including **12,032** students, **3,218** teachers, and **3,708** seniors.

The Financial Literacy Section has continued to partner with the NASD, offering a current Investor Alert web page at www.wvsao.gov. The web page provides West Virginians the most up-to-date information available on new active financial scams.

Finance University Graduate Credit Courses in Financial Literacy

During the summer of 2006, the Financial Literacy Section partnered with West Virginia University and the WV Jump\$tart Coalition to hold the fourth annual Finance University - "Finance 930 - Economic and Financial Education for Teachers." The four-day program offered state educators three (3) graduate or undergraduate credit hours for this listed summer course.

The Financial Literacy Section utilized partnerships formed over four (4) years to design, develop, and implement this program, which is the first of its kind in West Virginia. West Virginia educators were encouraged to attend the program by the Future Business Leaders of America, Junior Achievement, the West Virginia Bankers Association as well as the Securities Commission.

The program included financial and economic workshops and lectures by experts from BB&T, Better Business Bureau, Certified Investment Management Associates, Consumer Credit Counseling Service, Evelyn Brust Foundation, Jump\$tart Coalition, Junior Achievement, Federal Deposit Insurance Corporation, Future Business Leaders of America, Raymond James Financial, Securities Industry Foundation for Economic Education, State University of New York-Buffalo, WV Attorney General's Office, WV Insurance Commission, WV Securities Commission, WV Society of CPA's, WV Treasurer's Office, West Virginia University, US Bureau of Public Debt, and the US Federal Reserve Bank of Richmond. The program continues to receive very high marks from both teachers and instructors.

In the summer of 2006, the US Financial Literacy Education Commission recognized West Virginia's Finance University in their publication entitled "Taking Ownership of the Future – The National Strategy for Financial Literacy." The program was described as one of two programs that can be implemented for teacher training. Finance University 2006 was later honored by a surprise visit from United States Treasurer Anna Escobedo Cabral.

Seniors Against Investment Fraud (SAIF)

The Commission is committed to educating and empowering senior citizens of West Virginia to detect, identify, avoid and to report financial fraud scams. Helping senior citizens avoid fraud victimization and curbing the proliferation of financial scams against seniors is the program's goal. To achieve that goal, Auditor Gainer initiated a new financial education program for senior citizens call Seniors Against Investment Fraud (SAIF).

As part of this program, staff members visit senior centers in all 55 counties, and a presentation is provided to make seniors aware of the existence of financial scams, ways to prevent victimization and fraud reporting options

Senior citizens have responded enthusiastically to SAIF, with strong evaluations and standing invitations for each speaker to come back. Measuring the number of senior citizens who have been aided in preventing fraud is not possible; however, call volume is high to the "SAIF Line"; a toll free telephone line for seniors to determine the registration history of any sales person and/or security offering, inquire as to "red flags" of a solicited investment, gather facts of investment opportunities and to report suspected fraudulent financial scams. This resource has resulted in many new investigations by the Enforcement Division.

"Investor Education @ your library" Program

The Commission has also participated in the creation of a new series of investor education material is now available at every local and high school library in the State of West Virginia. These materials are available as a result of a partnership with the State Library Commission.

The series "*Investor Education @ your library*" is a production of Kiplinger's Personal Finance Magazine and the Investor Protection Trust (IPT), which is a non-profit entity based in Washington, D.C. IPT's board of directors is made up entirely of state securities commissioners and is funded by securities settlements by state securities regulators. The series includes titles such as: Five Keys to Investing Success, The Basics for Investing in Stocks, Mutual Funds: Maybe All You'll Ever Need, Maximize Your Retirement Investments, and others. Librarians were invited to attend a training seminar for using the materials and the State Library Commission catalogued the series, the result of which is being used by libraries all over the country.

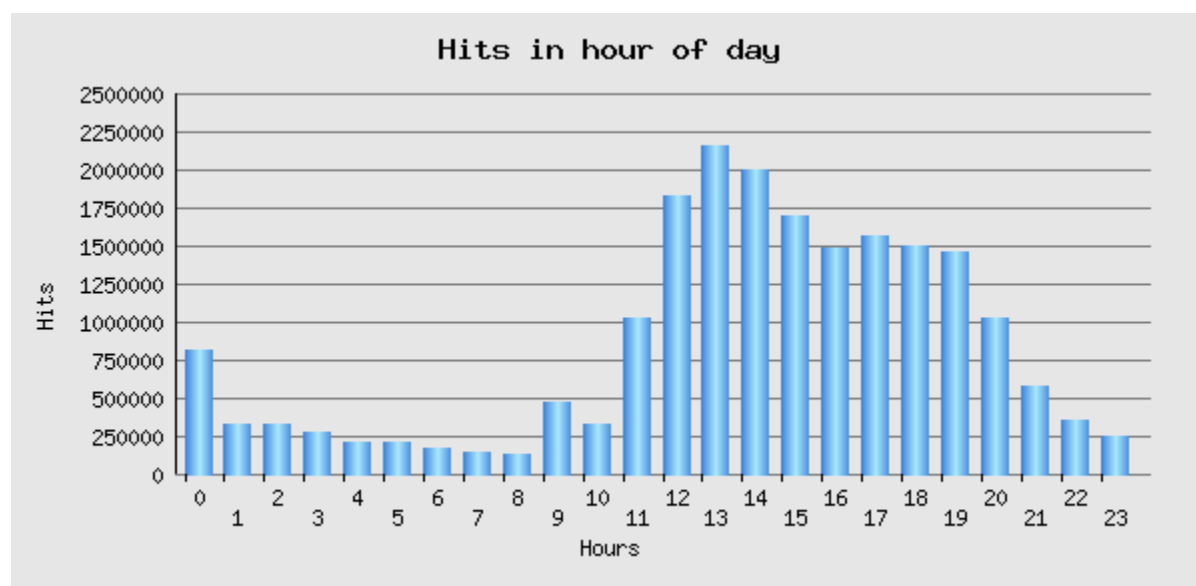
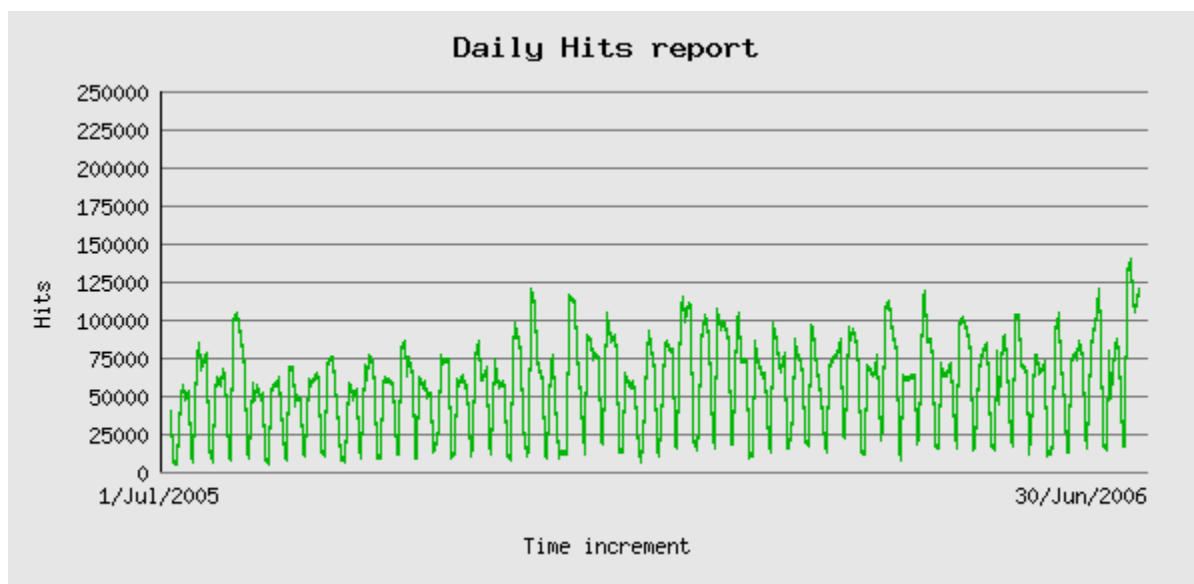
Communications Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

www.wvsao.gov

The State Auditor's website is a primary source for the release of information to state agencies and the public. In FY 2006, over 20.5 million pages were viewed on the website with an average number of 56,000 hits per day. During that time, the website was completely redesigned in an effort to make it more aesthetically pleasing and user-friendly.



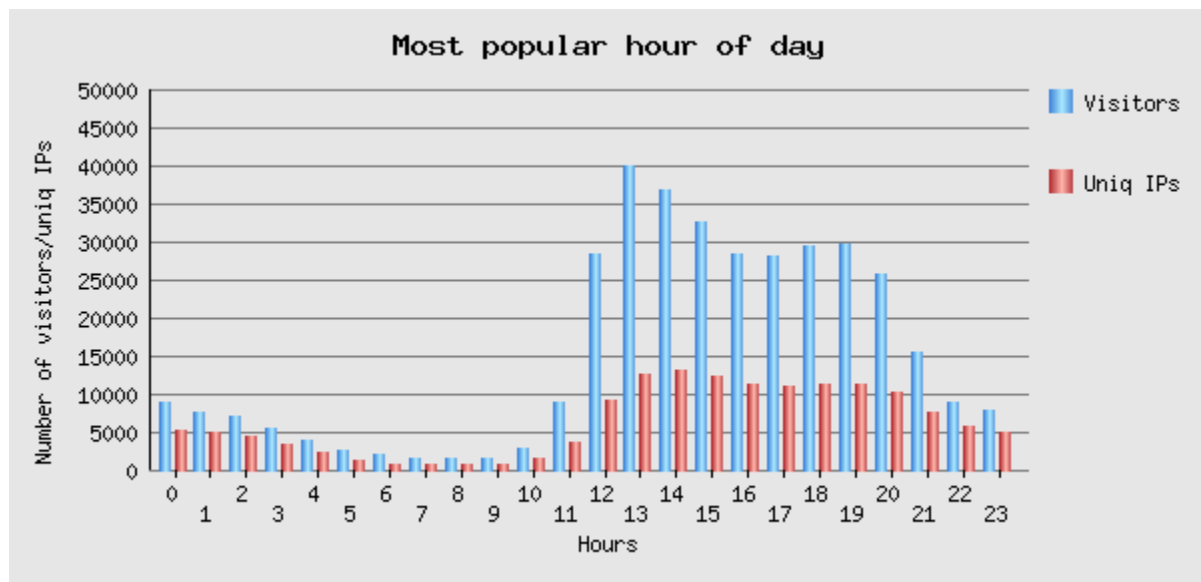
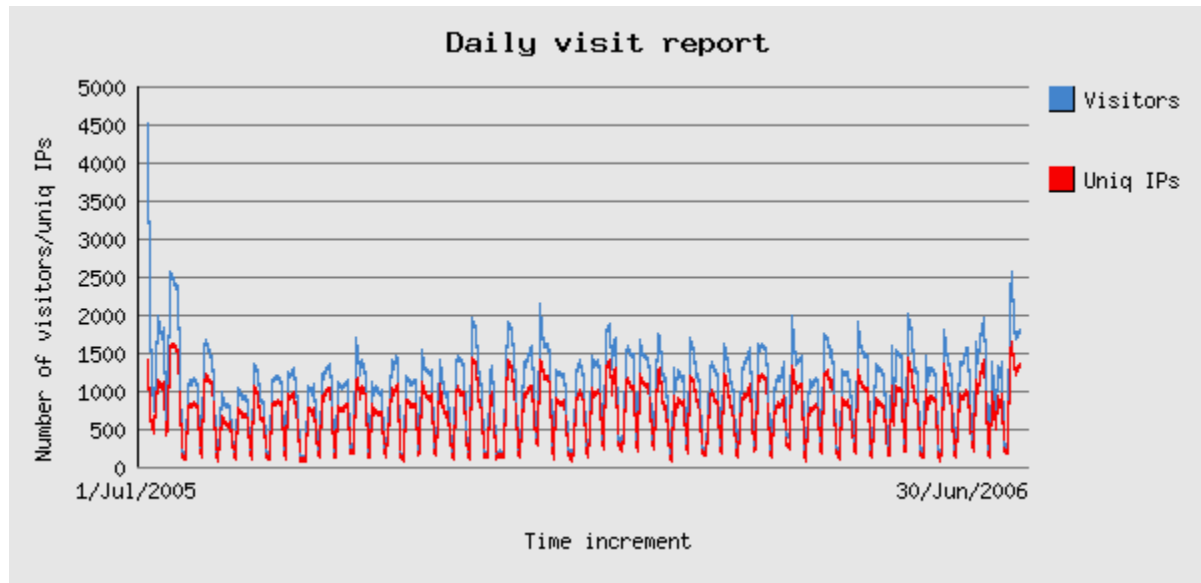
Communications Division



West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

www.wvsao.gov

Over 369,000 individuals visited the site in FY 2006. Of those visitors, 139,000 bookmarked the site and downloaded 81,000 documents. The charts below represent peak activity at the beginning and ending of the fiscal year:

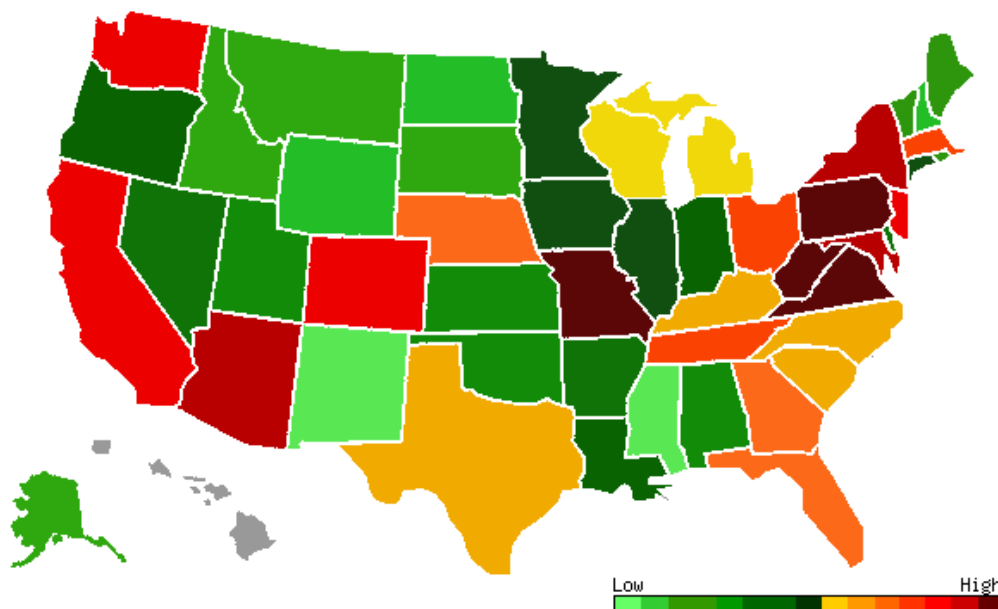


Communications Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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Vendors and state government employees are the two largest users of the State Auditor's website. Over half of the U.S. visitors are from inside the State of West Virginia. The chart below represents website activity (*low to high*) by state:



The three most popular pages visited were: 1) Public Utility Payouts (*County Collections Division*) at >1,000,000 hits, 2) 197,000 West Virginia vendors logged into VISTA (*Electronic Payments Division*) and 3) Approximately, 84,000 logged in to view and access their paycheck/retirement paystubs at the Electronic Notification of Deposits (eNODS) page (*Electronic Payments Division*).

Most Viewed Web Pages

1	/cc/payout/podetail.asp (1158414)
2	/vista/login.asp (546304)
3	/vista/scr/nod/enods_menu.asp (262430)
4	/vista/scr/menu/menu.asp (253872)
5	/index.shtml (231887)
6	/vista/scr/nod/nodframe.asp (206038)
7	/cc/delinquent/detail.asp (199377)
8	/vista/scr/nod/nod.asp (196633)
9	/vista/scr/global/account_detail_glb.asp (184639)
10	/vista/scr/global/account_brk_glb.asp (177601)

Television - The State Dollar

The *State Dollar* television program, which is aired on the West Virginia Library Commission Network, is distributed to cable systems throughout West Virginia. The program format includes interviews pertaining to the various divisions and operations within the State Auditor's Office in addition to interesting perspectives by guests from other areas of state government. In addition to hosting by the public library's network system, episodes of the *State Dollar* are made available for home viewing by accessing the State Auditor's website.



State Dollar Program Topics

July 2005 - "Local Government Services and Delinquent Land Sales"

Guest: *Lavada Williamson, Director - Local Government Services Division*

Lavada Williamson discussed how Local Government Services works with over 300 local and municipal government entities who are required to submit annual budgets to the State Auditor's Office.

Guest: *Russell Rollyson, Deputy State Auditor - County Collections Division*

Russell Rollyson discussed delinquent land auctions which are held county courthouses throughout the state and offered information on how to search for available properties and mineral interests.

August 2005 - "Budget Process"

Guests included: *Brian Kastick, Director of Public Policy - Office of the Governor*
and
Todd Childers, CPA, Deputy State Auditor - State Auditor's Office

Both Mr. Kastick and Mr. Childers discussed how the state budget is developed. There was discussion on general and special revenue, federal revenue, Medicaid, education and legislative priorities as well.

September 2005 – “2005 Finance University”

Guest: ***Lis Leshner, Foundation for Investor Education***

Lis Leshner visited Finance University to educate attending teachers by playing *The Stock Market Game* where students can “invest” \$100,000 in a financial competition with other students in the region. Students can investigate and invest in stocks, mutual funds and other types of investments with the game.

Guest: ***Hilda Giffin, Teacher - Riverside High School***

Hilda Giffin discussed how teachers and students can integrate “*The Stock Market Game*” into their curriculum.

Guest: ***Craig Schmidl, Teacher - Central Preston Middle School***

Craig Schmidl attended Finance University with his wife, who is also a teacher. He discussed how they viewed the financial planning session. Many teachers take the information gathered at Finance University to learn more about their own financial planning.

Guest: ***Richard “Chap” Donovan, Banking Executive and West Virginia Jump\$tart Coalition Executive Board Member***

Mr. Donovan talks about how he and fellow members of the West Virginia Jump\$tart Coalition are working to bring financial literacy to classrooms all over the state.

Guest: ***John Ranson, Stock Broker and West Virginia Jump\$tart Coalition Executive Board Member***

Mr. Ranson presented the “*Basics of Investing*” program to the Finance University attendees. Items discussed included stocks, bonds and mutual funds.

October 2005 – “P-Card & SAIF”

Guest: ***State Auditor Glen B. Gainer III***

Auditor Gainer discussed how the West Virginia Purchasing Card (P-Card) is utilized during emergencies. The West Virginia National Guard was activated to assist the Hurricane Katrina victims who were being temporarily housed during this national tragedy at Camp Dawson. At that time, Auditor Gainer followed Governor Manchin’s declaration of emergency status to activate emergency P-Cards to allow the National Guard and state agencies to assist in the Hurricane Katrina effort.

Communications Division

West Virginia State Auditor's Office - Glen B. Gainer III, State Auditor

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October 2005 – “P-Card & SAIF” *(continued)*

Guest: **James Terango, Senior Investigator – West Virginia Securities Commission**

James Terango visited the Elkview Community Center to talk about Seniors Against Investment Fraud (SAIF), a program that brings fraud presentations to senior centers and group meetings across the state.

November 2005 – “CID & IRS”

Guest: **Stuart Stickel, CPA, Director – Chief Inspector Division**

Mr. Stickel discussed how the Chief Inspector Division oversees audits of local government entities within West Virginia. The division also conducts financial audits of certain county governments, boards of education, municipalities and public boards and commissions. Also discussed were the aspects of single audits, financial vs. performance audits, contracts with CPA firms and other topics.

Guest: **Mike Beulike, Senior Tax Specialist – Internal Revenue Service**

West Virginia Earned Income Tax Credit (WVEITC) campaign includes state/federal government agencies as well as businesses and non-profit entities. These groups promote EITC in West Virginia. The WVEITC campaign also promotes training for participants in the Volunteer Income Tax Assistance program (VITA), as well as the free tax preparation services.

December 2005 – “Ethics / Toys for Tots”

Guest: **Lew Brewer, Executive Director
West Virginia Ethics Commission**

Lew Brewer discussed the history and purpose of the Ethics Commission, the Ethics Act, personal gain, recent changes in the law, as well as penalties and fines. Also discussed were the ethics activities of companies and state governments country-wide.

Guest: **Ron Justice, Mayor of Morgantown
Assistant Dean for Student Life – WVU**

“Mountain of Toys” is a program developed at WVU to help Toys for Tots and other toy collection programs in north central West Virginia. Students, faculty, service organizations and citizens join together for this annual toy drive at the MountainLair.



January 2006 – “West Virginia State Retirement”

Guest: ***J. Michael Adkins, Interim Acting Executive Director
Consolidated Public Retirement Board***

Mike Adkins spoke about what state retirees can expect and the benefits that will be available to them. He also discussed defined benefit and defined contribution plans which may be offered to present employees. Other items discussed: Baby boomer retirement effects on state government, recruitment and part-time employment of active retirees.

Guest: ***Steve Kerns, Plan Administrator – Consolidated Public Retirement Board***

State employees are offered a tax deferred investment vehicle to save for retirement.

UPDATE: Anne Werum Lambright is now the Executive Director of the CPRB. 457(b) deferred compensation plans are now administered by the State Treasurer's Office (www.wvsto.com)

March 2006 – “State Dollar Report”

Guest: ***State Auditor Glen B. Gainer III***

Each year, the State Auditor's Office produces a report on the revenues and expenditures of state government for the prior fiscal year. Auditor Gainer discussed some of the financial activity included in the 2005 State Dollar Report, such as, General Revenue, Special Revenue, Rainy Day Fund, West Virginia's Economy, lottery revenue and the state budget. Auditor Gainer also explained the difference between general and special revenue as well as the use of the state purchasing card.



Guest: ***Todd Childers, CPA, Deputy State Auditor - State Auditor's Office***

Todd Childers offered a training program for state employees on how to detect financial fraud in government and discussed recent studies concerning government and business fraud. Ethics training was a focus of the State Auditor's Payment Processing Seminar and the financial fraud class was included in the agenda.

April 2006 – “Legislative Wrap-up / Purchasing Bill”

Guest: ***Robert W. Ferguson, Secretary of Administration - Dept. of Administration***

New legislation aims to ease the process for businesses who wish to bid on contracts with the State of West Virginia. Secretary Ferguson spoke about how the purchasing process works and how vendors can take advantage of the new bid process. Newly added electronic bids, bid level increases and multi-state contracts were discussed.

Guest: ***Russ Rollyson, Deputy State Auditor - State Auditor's Office***

West Virginia State Auditor's Office is required to hold land auctions in most counties throughout the year. Individuals can find lots, mineral and timber rights and business and residential properties at these auctions. More information including property listings by county can be found under the County Collections Division of the State Auditor's website.

May 2006 – “Investor Education @ your library”

Guest: ***J. D. Waggoner, Secretary - West Virginia Library Commission***

The State Auditor's Office and West Virginia Library Commission teamed up to promote investor education in West Virginia by sending each library in the state a series of booklets produced by the Investor Protection Trust, American Library Association and Kiplinger's Personal Finance entitled “*Investor Education @ your library.*” They also discussed the joint implementation of training programs for area librarians. Secretary Waggoner joined us to talk about libraries in West Virginia and the investor education series.

Guest: ***Gaylene Miller, Associate State Director - AARP WV***

State Auditor Glen B. Gainer III and AARP have teamed up to bring Seniors Against Investor Fraud (SAIF) in West Virginia. This partnership is discussed as well as a new program for 2007 called “*Campaign for Wise and Safe Investing,*” which was created by the Investor Protection Trust and the AARP Foundation.

June 2006 – “Municipal Officials and West Virginia Bureau of Senior Services”

Guest: ***Jim Hunt, President – National League of Cities and Clarksburg City Councilman***

Mr. Hunt spoke to the annual meeting of Municipal Officials and Assistants about the present and future of our municipalities and how they relate to cities and towns across the United States. Some of the topics covered in Mr. Hunt's presentation included block grants,

congressional activities, housing, telecommunications, infrastructure and other topics that city and municipal governments must face every year.

Guest: **Tom Dudley, Manager, Research & Development – WV Bureau of Senior Serv.**

The Bureau of Senior Services researched how the first wave of baby boomer retirements would affect state and local governments in West Virginia. Mr. Dudley joined us at the Charleston's Senior Expo to talk about the results of the survey which covered topics such as senior center usage, public transportation, social security, pensions and individual medical costs.

Public Service Announcements



The West Virginia Securities Commission purchased air time through two venues during the fiscal year to promote investor awareness throughout the state. A thirty (30) second Public Service Announcement (PSA) was produced at the Auditor's Office and used by the West Virginia Broadcasters Association for the Public Education Project (PEP). The "*Investment Scams*" PSA ran a total of 5,713 times on radio stations throughout West Virginia and the video version aired 2,167 times on West Virginia stations offering a return on rate of advertising of 19:1. A sixty (60) second PSA entitled "*Investment Fraud*" aired on the West Virginia Radio Corporation's 18 radio stations with 234 network announcements during the statewide basketball pre-game shows. All of the announcements are available at wvsao.gov.

"Ask the Expert"

The State Auditor's Office participated in an "*Ask the Expert*" series on WCHS-850 AM by a grant from the Investor Protection Trust. This series highlighted booklets included in the series entitled "*Investor Education @ your library.*" Kiplinger's Personal Finance Magazine editors were guests for all six radio call-in shows and spoke about the topics covered in a particular booklet. "*Ask the Expert*" guest and booklet covered were:

- **Kevin McCormally** - Editorial Director for the Kiplinger Letter and Kiplinger's Personal Finance, "*Five Keys to Investing Success*," and "*Maximize Your Retirement Investments*"
- **Manuel "Manny" Schiffres** – Executive Editor – Kiplinger's Personal Finance, "*The Basics for Investing in Stocks*," and "*Mutual Funds: Maybe All You'll Ever Need*"
- **Jeffrey R. Kosnett** – Senior Editor – Kiplinger's Personal Finance, "*A Primer for Investing in Bonds*," and "*Getting Help with Your Investments*"

The radio shows and corresponding booklets can be downloaded at the State Auditor's website.

Pamphlets

Two (2) pamphlets were produced by the West Virginia Securities Commission offering information about the Seniors Against Investment Fraud (SAIF) program. A pamphlet has been made of a special thickness to be distributed at senior events and senior centers. This special pamphlet contains information about how seniors can bring SAIF to their centers and group meetings by completing the attached pre-paid "Business Reply Mail" card. *It cannot be downloaded because of the postal regulation paper required.*



More information concerning the SAIF program can be found at the State Auditor's Office website at www.wvsao.gov. Included on the SAIF program page is a downloadable pamphlet entitled, "*Seniors: Protect Yourself Against Fraud.*" This pamphlet contains the top ten investment scams, tips for avoiding fraud and other important advice as well as contact information for checking registration information or reporting a potential investment scam.

GROSS PAY BY DEPARTMENT

1/1/2006 THRU 12/31/2006

0918	ACCOUNTANCY BOARD OF	\$137,732.00
	FULL TIME	3
	TEMPORARY	9
	TOTAL # OF EMPLOYEES	12
0603	ADJUTANT GENERAL	\$9,713,353.74
	FULL TIME	299
	PART TIME	2
	TEMPORARY	96
	TOTAL # OF EMPLOYEES	397
0807	AERONAUTICS	\$106,642.42
	FULL TIME	3
	TOTAL # OF EMPLOYEES	3
1400	AGRICULTURE DEPARTMENT OF	\$11,369,977.33
	FULL TIME	340
	PART TIME	105
	TEMPORARY	108
	TOTAL # OF EMPLOYEES	553
8380	ANTHONY CENTER	\$2,315,325.89
	FULL TIME	103
	PART TIME	1
	TEMPORARY	2
	TOTAL # OF EMPLOYEES	106
0901	APPRAISER LICENSING CERTIFICAT	\$117,520.32
	FULL TIME	5
	TEMPORARY	7
	TOTAL # OF EMPLOYEES	12
0919	ARCHITECTS BOARD OF	\$46,930.10
	FULL TIME	1
	TEMPORARY	6
	TOTAL # OF EMPLOYEES	7
0604	ARMORY BOARD	\$1,328,759.29
	FULL TIME	47
	TEMPORARY	3
	TOTAL # OF EMPLOYEES	50
1500	ATTORNEY GENERAL	\$8,658,854.50
	FULL TIME	211
	PART TIME	7
	TEMPORARY	16
	TOTAL # OF EMPLOYEES	234
1201	AUDITOR'S OFFICE	\$5,879,748.19
	FULL TIME	165
	PART TIME	3
	TEMPORARY	22
	TOTAL # OF EMPLOYEES	190

0303	BANKING DIVISION OF	\$1,470,945.02	
	FULL TIME	29	
	PART TIME	1	
	TEMPORARY	4	
	TOTAL # OF EMPLOYEES	34	
0319	BD OF COAL MINE HEALTH & SAFE	\$100,997.54	
	FULL TIME	3	
	TEMPORARY	4	
	TOTAL # OF EMPLOYEES	7	
0323	BEP - ES DIVISION	\$14,015,363.33	
	FULL TIME	404	
	PART TIME	22	
	TEMPORARY	29	
	TOTAL # OF EMPLOYEES	455	
0482	BLUEFIELD STATE COLLEGE	\$10,155,755.63	
	FULL TIME	218	
	PART TIME	11	
	TEMPORARY	517	
	TOTAL # OF EMPLOYEES	746	
0904	BOARD OF COUNSELING	\$54,898.77	
	FULL TIME	1	
	TEMPORARY	9	
	TOTAL # OF EMPLOYEES	10	
0938	BOARD OF MASSAGE THERAPY	\$34,881.25	
	FULL TIME	1	
	TEMPORARY	7	
	TOTAL # OF EMPLOYEES	8	
0914	BOARD OF PSYCHOLOGIST	\$65,086.04	
	FULL TIME	2	
	TEMPORARY	9	
	TOTAL # OF EMPLOYEES	11	
0508	BUREAU OF SENIOR SERVICES	\$1,350,100.48	
	FULL TIME	33	
	TEMPORARY	1	
	TOTAL # OF EMPLOYEES	34	
0908	CHIROPRACTIC EXAMINERS BOARD O	\$33,188.59	
	PART TIME	1	
	TEMPORARY	5	
	TOTAL # OF EMPLOYEES	6	
0942	COAL HERITAGE HIGHWAY AUTH.	\$94,949.50	
	FULL TIME	2	
	TEMPORARY	2	
	TOTAL # OF EMPLOYEES	4	
0447	COMM & TECH COL OF SHEPHERD	\$2,016,045.03	
	FULL TIME	45	
	PART TIME	100	
	TEMPORARY	12	
	TOTAL # OF EMPLOYEES	157	

0449	COMM & TECH COLLEGE AT WVUIT	\$1,865,602.15	
	FULL TIME	43	
	TEMPORARY	32	
	TOTAL # OF EMPLOYEES	75	
0327	COMMERCE SECRETARY	\$222,721.24	
	FULL TIME	4	
	TOTAL # OF EMPLOYEES	4	
0483	CONCORD UNIVERSITY-STATE OF WV	\$12,595,363.03	
	FULL TIME	240	
	PART TIME	93	
	TEMPORARY	818	
	TOTAL # OF EMPLOYEES	1,151	
0608	CORRECTIONS DIVISION OF	\$6,328,913.74	
	FULL TIME	238	
	PART TIME	2	
	TEMPORARY	4	
	TOTAL # OF EMPLOYEES	244	
0939	COURTHOUSE FACILITIES IMPROV.	\$77,839.63	
	FULL TIME	3	
	TOTAL # OF EMPLOYEES	3	
0620	CRIMINAL JUSTICE SERVICES	\$1,033,324.43	
	FULL TIME	31	
	PART TIME	1	
	TOTAL # OF EMPLOYEES	32	
0432	CULTURE & HISTORY DIVISION OF	\$3,241,107.66	
	FULL TIME	110	
	PART TIME	9	
	TEMPORARY	44	
	TOTAL # OF EMPLOYEES	163	
8392	DENMAR CORRECTIONAL CENTER	\$2,106,174.44	
	FULL TIME	91	
	TOTAL # OF EMPLOYEES	91	
0909	DENTISTS & DENTAL HYGENISTS BO	\$118,114.70	
	FULL TIME	5	
	PART TIME	11	
	TEMPORARY	10	
	TOTAL # OF EMPLOYEES	26	
0200	DEPT OF ADMINISTRATION	\$24,734,986.47	
	FULL TIME	678	
	PART TIME	10	
	TEMPORARY	65	
	TOTAL # OF EMPLOYEES	753	
0506	DEPT OF HEALTH AND HUMAN RESOU	\$29,652,975.71	
	FULL TIME	917	
	PART TIME	25	
	TEMPORARY	89	
	TOTAL # OF EMPLOYEES	1,031	

0621	DIVISION OF JUVENILE SERVICES	\$16,098,426.95	
	FULL TIME	795	
	PART TIME	1	
	TEMPORARY	12	
	TOTAL # OF EMPLOYEES	808	
0622	DIVISION OF PROTECTIVE SERVICE	\$881,231.19	
	FULL TIME	31	
	TOTAL # OF EMPLOYEES	31	
0492	EASTERN WV COMMUNITY COLLEGE	\$1,283,621.47	
	FULL TIME	32	
	PART TIME	1	
	TEMPORARY	125	
	TOTAL # OF EMPLOYEES	158	
0402	EDUCATION DEPARTMENT OF	\$28,981,523.15	
	FULL TIME	588	
	PART TIME	24	
	TEMPORARY	220	
	TOTAL # OF EMPLOYEES	832	
0606	EMERGENCY SERVICES OFFICE OF	\$1,180,184.89	
	FULL TIME	41	
	TEMPORARY	1	
	TOTAL # OF EMPLOYEES	42	
0917	ENGINEERS BOARD OF PROFESSIONA	\$222,668.88	
	FULL TIME	4	
	PART TIME	3	
	TEMPORARY	4	
	TOTAL # OF EMPLOYEES	11	
0313	ENVIRONMENTAL PROTECTION	\$36,234,343.87	
	FULL TIME	863	
	PART TIME	7	
	TEMPORARY	56	
	TOTAL # OF EMPLOYEES	926	
0311	ENVIRONMENTAL QUALITY BOARD	\$77,642.24	
	FULL TIME	3	
	TEMPORARY	9	
	TOTAL # OF EMPLOYEES	12	
0446	FAIRMONT ST COMM & TECH COL	\$2,666,419.45	
	FULL TIME	84	
	PART TIME	245	
	TOTAL # OF EMPLOYEES	329	
0484	FAIRMONT STATE COLLEGE	\$25,255,488.05	
	FULL TIME	545	
	PART TIME	1,287	
	TOTAL # OF EMPLOYEES	1,832	
0619	FIRE COMMISSION	\$1,288,427.34	
	FULL TIME	44	
	TOTAL # OF EMPLOYEES	44	

0305	FORESTRY DIVISION OF	\$3,426,662.49	
	FULL TIME	109	
	PART TIME	6	
	TEMPORARY	54	
	TOTAL # OF EMPLOYEES	169	
0306	GEOLOGICAL & ECONOMIC SURVEY	\$2,011,389.41	
	FULL TIME	57	
	PART TIME	11	
	TEMPORARY	6	
	TOTAL # OF EMPLOYEES	74	
0485	GLENNVILLE STATE COLLEGE	\$6,762,663.37	
	FULL TIME	183	
	PART TIME	16	
	TEMPORARY	390	
	TOTAL # OF EMPLOYEES	589	
0100	GOVERNORS OFFICE	\$3,468,313.79	
	FULL TIME	94	
	PART TIME	3	
	TEMPORARY	45	
	TOTAL # OF EMPLOYEES	142	
0501	HEALTH & HUMAN RESOURCES	\$177,592.29	
	FULL TIME	5	
	TEMPORARY	4	
	TOTAL # OF EMPLOYEES	9	
0505	HEALTH-BARBERS & COSMETOLOGIST	\$231,511.89	
	FULL TIME	10	
	PART TIME	5	
	TEMPORARY	1	
	TOTAL # OF EMPLOYEES	16	
0450	HIGHER EDUCATION CENTRL OFFICE	\$2,905,002.32	
	FULL TIME	62	
	TEMPORARY	6	
	TOTAL # OF EMPLOYEES	68	
0803	HIGHWAYS DIVISION OF	\$161,550,351.68	
	FULL TIME	4,944	
	PART TIME	2	
	TEMPORARY	693	
	TOTAL # OF EMPLOYEES	5,639	
2841	HOPEMONT HOSPITAL	\$4,124,810.50	
	FULL TIME	192	
	TEMPORARY	11	
	TOTAL # OF EMPLOYEES	203	
0509	HOSPITAL FINANCE AUTHORITY	\$39,488.00	
	FULL TIME	1	
	TOTAL # OF EMPLOYEES	1	
2200	HOUSE OF DELEGATES	\$4,866,440.73	
	FULL TIME	230	
	PART TIME	1	
	TEMPORARY	1	
	TOTAL # OF EMPLOYEES	232	

0510	HUMAN RIGHTS COMMISSION	\$888,202.76	
	FULL TIME	34	
	TEMPORARY	12	
	TOTAL # OF EMPLOYEES	46	
0511	HUMAN SERVICES	\$95,644,331.01	
	FULL TIME	3,644	
	PART TIME	14	
	TEMPORARY	34	
	TOTAL # OF EMPLOYEES	3,692	
8384	HUTTONSVILLE CORRECTIONS CTR	\$7,992,308.30	
	FULL TIME	385	
	TEMPORARY	5	
	TOTAL # OF EMPLOYEES	390	
0704	INSURANCE COMMISSION	\$13,139,464.32	
	FULL TIME	363	
	PART TIME	5	
	TEMPORARY	5	
	TOTAL # OF EMPLOYEES	373	
2843	JOHN MANCHIN,SR. HEALTH CARE C	\$1,894,941.63	
	FULL TIME	75	
	PART TIME	1	
	TEMPORARY	3	
	TOTAL # OF EMPLOYEES	79	
2300	JOINT EXPENSES	\$4,956,356.54	
	FULL TIME	128	
	PART TIME	42	
	TEMPORARY	2	
	TOTAL # OF EMPLOYEES	172	
0308	LABOR DIVISION OF	\$2,856,561.39	
	FULL TIME	102	
	TEMPORARY	15	
	TOTAL # OF EMPLOYEES	117	
8393	LAKIN CORRECTIONAL FACILITY	\$3,436,150.84	
	FULL TIME	173	
	TEMPORARY	1	
	TOTAL # OF EMPLOYEES	174	
2842	LAKIN HOSPITAL	\$4,211,875.66	
	FULL TIME	184	
	PART TIME	1	
	TEMPORARY	42	
	TOTAL # OF EMPLOYEES	227	
0433	LIBRARY COMMISSION	\$1,531,336.21	
	FULL TIME	57	
	TEMPORARY	5	
	TOTAL # OF EMPLOYEES	62	
0906	LICENSED PRACTICAL NURSES BOAR	\$205,915.90	
	FULL TIME	4	
	PART TIME	6	
	TOTAL # OF EMPLOYEES	10	

0705	LOTTERY COMMISSION	\$4,261,567.41	
	FULL TIME	116	
	PART TIME	2	
	TEMPORARY	19	
	TOTAL # OF EMPLOYEES	137	
0444	MARSHALL COMM & TECH COLLEGE	\$3,545,737.13	
	FULL TIME	78	
	PART TIME	113	
	TEMPORARY	97	
	TOTAL # OF EMPLOYEES	288	
0471	MARSHALL UNIVERSITY	\$87,209,557.64	
	FULL TIME	1,759	
	PART TIME	2,594	
	SEASONAL	1	
	TEMPORARY	207	
	TOTAL # OF EMPLOYEES	4,561	
8394	MARTINSBURG CORRECTIONAL CENTR	\$1,586,265.80	
	FULL TIME	96	
	TEMPORARY	4	
	TOTAL # OF EMPLOYEES	100	
2927	MILDRED MITCHELL BATEMAN HOSP.	\$11,015,086.09	
	FULL TIME	348	
	PART TIME	16	
	TEMPORARY	97	
	TOTAL # OF EMPLOYEES	461	
0314	MINERS HEALTH SAFETY & TRAININ	\$5,314,711.18	
	FULL TIME	128	
	PART TIME	1	
	TEMPORARY	27	
	TOTAL # OF EMPLOYEES	156	
0802	MOTOR VEHICLES	\$14,899,967.43	
	FULL TIME	619	
	TEMPORARY	80	
	TOTAL # OF EMPLOYEES	699	
8390	MT OLIVE CORRECTIONAL CTR	\$9,476,295.77	
	FULL TIME	411	
	TEMPORARY	29	
	TOTAL # OF EMPLOYEES	440	
0706	MUNICIPAL BOND COMMISSION	\$126,926.31	
	FULL TIME	6	
	TEMPORARY	2	
	TOTAL # OF EMPLOYEES	8	
0310	NATURAL RESOURCES DIVISION OF	\$31,152,978.12	
	FULL TIME	822	
	TEMPORARY	1,363	
	TOTAL # OF EMPLOYEES	2,185	

0495	NETWORK FOR EDUCATIONAL TELECO	\$2,366,358.62	
	FULL TIME	46	
	PART TIME	1	
	TEMPORARY	1	
	TOTAL # OF EMPLOYEES	48	
0445	NEW RIVER COMM & TECH COLLEGE	\$3,659,248.66	
	FULL TIME	76	
	PART TIME	1	
	TEMPORARY	265	
	TOTAL # OF EMPLOYEES	342	
0489	NORTHERN COMMUNITY COLLEGE WV	\$6,075,841.68	
	FULL TIME	142	
	PART TIME	42	
	TEMPORARY	383	
	TOTAL # OF EMPLOYEES	567	
8389	NORTHERN REG JAIL & CORR CMLPX	\$3,155,465.86	
	FULL TIME	142	
	PART TIME	1	
	TOTAL # OF EMPLOYEES	143	
0911	OCCUPATIONAL THERAPY BOARD OF	\$33,751.07	
	FULL TIME	2	
	TEMPORARY	7	
	TOTAL # OF EMPLOYEES	9	
0701	OFFICE OF THE SECRETARY (TAX)	\$360,463.70	
	FULL TIME	8	
	TEMPORARY	2	
	TOTAL # OF EMPLOYEES	10	
8383	OHIO COUNTY CORRECTIONS	\$704,627.55	
	FULL TIME	32	
	TOTAL # OF EMPLOYEES	32	
0315	OIL & GAS CONSERVATION COMMISS	\$97,907.68	
	FULL TIME	2	
	TEMPORARY	3	
	TOTAL # OF EMPLOYEES	5	
0912	OPTOMETRY BOARD OF	\$40,450.08	
	FULL TIME	1	
	TEMPORARY	4	
	TOTAL # OF EMPLOYEES	5	
0476	OSTEOPATHIC MEDICINE SCHOOL OF	\$10,519,860.07	
	FULL TIME	194	
	PART TIME	10	
	TEMPORARY	93	
	TOTAL # OF EMPLOYEES	297	
0921	OSTEOPATHY BOARD OF	\$55,268.65	
	FULL TIME	1	
	PART TIME	1	
	TEMPORARY	5	
	TOTAL # OF EMPLOYEES	7	

0605	PAROLE BOARD	\$382,047.81	
	FULL TIME	11	
	TEMPORARY	1	
	TOTAL # OF EMPLOYEES	12	
0913	PHARMACY BOARD OF	\$383,437.22	
	FULL TIME	5	
	PART TIME	5	
	SEASONAL	1	
	TEMPORARY	6	
	TOTAL # OF EMPLOYEES	17	
0922	PHYSICAL THERAPY BOARD OF	\$103,289.63	
	FULL TIME	3	
	TEMPORARY	6	
	TOTAL # OF EMPLOYEES	9	
2844	PINECREST HOSPITAL	\$4,757,589.44	
	FULL TIME	212	
	PART TIME	5	
	TEMPORARY	68	
	TOTAL # OF EMPLOYEES	285	
0806	PORT AUTHORITY	\$99,032.58	
	FULL TIME	3	
	TOTAL # OF EMPLOYEES	3	
8387	PRUNTYTOWN CORRECTION CTR	\$3,350,367.98	
	FULL TIME	142	
	TEMPORARY	1	
	TOTAL # OF EMPLOYEES	143	
0926	PUBLIC SERVICE COMMISSION	\$12,576,125.14	
	FULL TIME	329	
	TEMPORARY	8	
	TOTAL # OF EMPLOYEES	337	
0707	RACING COMMISSION	\$1,452,416.48	
	FULL TIME	34	
	PART TIME	4	
	TEMPORARY	7	
	TOTAL # OF EMPLOYEES	45	
0915	RADIOLOGIC TECHNOLOGISTS BOARD	\$82,495.76	
	FULL TIME	1	
	PART TIME	2	
	TEMPORARY	6	
	TOTAL # OF EMPLOYEES	9	
0927	REAL ESTATE COMMISSION	\$212,874.08	
	FULL TIME	4	
	TEMPORARY	5	
	TOTAL # OF EMPLOYEES	9	
0615	REGIONAL JAIL & CORRECTIONAL F	\$26,597,661.72	
	FULL TIME	1,152	
	PART TIME	6	
	TEMPORARY	70	
	TOTAL # OF EMPLOYEES	1,228	

0907	REGISTERED NURSES BOARD OF	\$485,110.00
	FULL TIME	9
	PART TIME	1
	TEMPORARY	4
	TOTAL # OF EMPLOYEES	14
0932	REHABILITATION SERVICES	\$23,473,642.76
	FULL TIME	755
	PART TIME	2
	TEMPORARY	157
	TOTAL # OF EMPLOYEES	914
0403	SCHOOLS FOR THE DEAF & BLIND	\$7,372,878.85
	FULL TIME	205
	PART TIME	2
	TEMPORARY	144
	TOTAL # OF EMPLOYEES	351
0431	SEC OF EDUCATION AND THE ARTS	\$1,000,720.26
	FULL TIME	20
	PART TIME	1
	TEMPORARY	16
	TOTAL # OF EMPLOYEES	37
0601	SEC OF MILITARY AFFAIRS AND PU	\$582,138.56
	FULL TIME	12
	TOTAL # OF EMPLOYEES	12
1600	SECRETARY OF STATE	\$1,839,599.89
	FULL TIME	62
	TEMPORARY	11
	TOTAL # OF EMPLOYEES	73
2100	SENATE	\$3,050,586.10
	FULL TIME	189
	PART TIME	3
	TEMPORARY	2
	TOTAL # OF EMPLOYEES	194
0486	SHEPHERD UNIVERSITY	\$18,292,172.55
	FULL TIME	404
	PART TIME	955
	TEMPORARY	34
	TOTAL # OF EMPLOYEES	1,393
0905	SOCIAL WORK EXAMINERS BOARD OF	\$96,702.13
	FULL TIME	2
	PART TIME	2
	TEMPORARY	8
	TOTAL # OF EMPLOYEES	12
0312	SOLID WASTE MANAGEMENT BOARD	\$419,297.42
	FULL TIME	10
	TEMPORARY	5
	TOTAL # OF EMPLOYEES	15

0487	SOUTHERN WV COMM & TECH COL.	\$9,062,426.37	
	FULL TIME	237	
	PART TIME	28	
	TEMPORARY	256	
	TOTAL # OF EMPLOYEES	521	
0930	SPEECH LANGUAGE PATHOLOGY AUDI	\$36,504.84	
	FULL TIME	1	
	TEMPORARY	6	
	TOTAL # OF EMPLOYEES	7	
8391	ST MARY CORR COMPLEX	\$6,103,769.59	
	FULL TIME	256	
	PART TIME	1	
	TOTAL # OF EMPLOYEES	257	
0703	STATE BUDGET OFFICE	\$466,937.01	
	FULL TIME	10	
	TOTAL # OF EMPLOYEES	10	
0612	STATE POLICE	\$41,052,905.46	
	FULL TIME	1,110	
	PART TIME	4	
	TEMPORARY	49	
	TOTAL # OF EMPLOYEES	1,163	
2400	SUPREME COURT	\$53,296,460.13	
	FULL TIME	1,267	
	TEMPORARY	80	
	TOTAL # OF EMPLOYEES	1,347	
0702	TAX DIVISION	\$12,634,938.42	
	FULL TIME	459	
	TEMPORARY	47	
	TOTAL # OF EMPLOYEES	506	
0320	TECH REVIEW COMMITTEE	\$28,950.00	
	TEMPORARY	1	
	TOTAL # OF EMPLOYEES	1	
0304	TOURISM DIVISION WV DEVELOPME	\$2,362,214.17	
	FULL TIME	71	
	PART TIME	6	
	SEASONAL	16	
	TEMPORARY	5	
	TOTAL # OF EMPLOYEES	98	
1300	TREASURERS OFFICE	\$5,503,506.19	
	FULL TIME	132	
	PART TIME	6	
	SEASONAL	10	
	TEMPORARY	41	
	TOTAL # OF EMPLOYEES	189	
0618	VETERANS HOME	\$845,758.72	
	FULL TIME	53	
	TEMPORARY	5	
	TOTAL # OF EMPLOYEES	58	

0923	VETERINARY MEDICINE BOARD OF	\$92,951.04	
	FULL TIME	1	
	PART TIME	2	
	TEMPORARY	6	
	TOTAL # OF EMPLOYEES	9	
0316	WATER DEVELOPMENT AUTHORITY	\$448,932.29	
	FULL TIME	12	
	TOTAL # OF EMPLOYEES	12	
2845	WELCH EMERGENCY HOSPITAL	\$8,893,048.90	
	FULL TIME	294	
	PART TIME	18	
	TEMPORARY	55	
	TOTAL # OF EMPLOYEES	367	
0488	WEST LIBERTY STATE COLLEGE	\$11,321,215.96	
	FULL TIME	257	
	PART TIME	31	
	TEMPORARY	511	
	TOTAL # OF EMPLOYEES	799	
0463	WEST VIRGINIA UNIVERSITY	\$340,036,366.51	
	FULL TIME	6,619	
	PART TIME	351	
	TEMPORARY	10,506	
	TOTAL # OF EMPLOYEES	17,476	
2926	WILLIAM R. SHARPE HOSPITAL	\$12,384,926.20	
	FULL TIME	452	
	PART TIME	2	
	TEMPORARY	78	
	TOTAL # OF EMPLOYEES	532	
0708	WV ABCA	\$3,637,530.76	
	FULL TIME	111	
	TEMPORARY	14	
	TOTAL # OF EMPLOYEES	125	
0902	WV BD FUNERAL SERV EXAMINERS	\$76,978.33	
	FULL TIME	2	
	PART TIME	4	
	TEMPORARY	8	
	TOTAL # OF EMPLOYEES	14	
0936	WV BD OF LICENSED DIETITIANS	\$3,000.00	
	TEMPORARY	5	
	TOTAL # OF EMPLOYEES	5	
0950	WV BD OF TREASURY INVESTMENTS	\$295,343.65	
	FULL TIME	6	
	TOTAL # OF EMPLOYEES	6	
0903	WV BD PROFESSIONAL SURVEYORS	\$95,893.32	
	FULL TIME	2	
	PART TIME	1	
	TEMPORARY	6	
	TOTAL # OF EMPLOYEES	9	

0929	WV BOARD OF FORESTERS	\$2,372.60	
	PART TIME	1	
	TEMPORARY	5	
	TOTAL # OF EMPLOYEES	6	
0935	WV BOARD OF RESPIRATORY CARE	\$37,672.00	
	FULL TIME	1	
	TEMPORARY	5	
	TOTAL # OF EMPLOYEES	6	
0943	WV CENTER FOR NURSING	\$80,901.08	
	FULL TIME	1	
	TOTAL # OF EMPLOYEES	1	
0420	WV COUNCIL FOR COMM & TECH COL	\$419,753.65	
	FULL TIME	6	
	TEMPORARY	2	
	TOTAL # OF EMPLOYEES	8	
0307	WV DEVELOPMENT OFFICE	\$5,174,689.28	
	FULL TIME	121	
	PART TIME	1	
	TEMPORARY	5	
	TOTAL # OF EMPLOYEES	127	
0805	WV DIV OF PUBLIC TRANSIT	\$298,108.70	
	FULL TIME	7	
	TOTAL # OF EMPLOYEES	7	
0613	WV DIV OF VETERANS AFFAIRS	\$1,140,806.25	
	FULL TIME	59	
	PART TIME	3	
	TEMPORARY	2	
	TOTAL # OF EMPLOYEES	64	
0944	WV ECONOMIC DVLPMNT AUTHORITY	\$301,548.38	
	FULL TIME	10	
	TEMPORARY	1	
	TOTAL # OF EMPLOYEES	11	
0439	WV EDUCATIONAL BROADCASTING	\$2,899,449.18	
	FULL TIME	80	
	PART TIME	2	
	TEMPORARY	13	
	TOTAL # OF EMPLOYEES	95	
0507	WV HEALTH CARE AUTHORITY	\$1,855,390.56	
	FULL TIME	44	
	TOTAL # OF EMPLOYEES	44	
2836	WV NURSING HM ADM LICENSNG BD	\$41,228.00	
	FULL TIME	1	
	PART TIME	2	
	TEMPORARY	6	
	TOTAL # OF EMPLOYEES	9	
0709	WV OFFICE OF TAX APPEALS	\$378,841.98	
	FULL TIME	10	
	TOTAL # OF EMPLOYEES	10	

0438	WV PUBLIC RADIO	\$446,218.07	
	FULL TIME	13	
	PART TIME	2	
	TEMPORARY	4	
	TOTAL # OF EMPLOYEES	19	
0448	WV STATE COMM & TECH COLLEGE	\$2,823,644.17	
	FULL TIME	57	
	PART TIME	76	
	TEMPORARY	30	
	TOTAL # OF EMPLOYEES	163	
0804	WV STATE RAIL AUTHORITY	\$675,603.25	
	FULL TIME	17	
	TEMPORARY	9	
	TOTAL # OF EMPLOYEES	26	
0490	WV STATE UNIVERSITY	\$16,283,522.07	
	FULL TIME	369	
	PART TIME	109	
	SEASONAL	21	
	TEMPORARY	665	
	TOTAL # OF EMPLOYEES	1,164	
0464	WVU AT PARKERSBURG	\$9,159,655.03	
	FULL TIME	199	
	TEMPORARY	406	
	TOTAL # OF EMPLOYEES	605	
GRAND TOTAL GROSS PAY -		\$1,444,504,311.64	
GRAND TOTAL STATE EMPLOYEES -		65,606	

GROSS PAY BY DEPARTMENT

		12/31/2006	12/31/2005
0918	ACCOUNTANCY BOARD OF		
	GROSS PAY	\$5,440.75	\$5,584.75
	FULL TIME	3	3
	PART TIME	0	0
	TEMPORARY	0	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	3	4
0603	ADJUTANT GENERAL		
	GROSS PAY	\$402,949.31	\$396,912.12
	FULL TIME	258	253
	PART TIME	1	0
	TEMPORARY	8	12
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	267	265
0807	AERONAUTICS		
	GROSS PAY	\$4,163.52	\$5,780.19
	FULL TIME	2	3
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	3
1400	AGRICULTURE DEPARTMENT OF		
	GROSS PAY	\$474,314.99	\$463,166.35
	FULL TIME	330	312
	PART TIME	44	51
	TEMPORARY	28	35
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	402	398
8380	ANTHONY CENTER		
	GROSS PAY	\$100,334.26	\$91,781.55
	FULL TIME	83	81
	PART TIME	1	1
	TEMPORARY	1	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	85	83
0901	APPRAISER LICENSING CERTIFICAT		
	GROSS PAY	\$5,841.68	\$4,066.67
	FULL TIME	5	3
	PART TIME	0	0
	TEMPORARY	6	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	11	3

		12/31/2006	12/31/2005
0919	ARCHITECTS BOARD OF		
	GROSS PAY	\$1,862.00	\$2,673.30
	FULL TIME	1	1
	PART TIME	0	0
	TEMPORARY	0	6
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	1	7
0604	ARMORY BOARD		
	GROSS PAY	\$51,669.25	\$54,117.75
	FULL TIME	41	43
	PART TIME	0	0
	TEMPORARY	1	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	42	43
1500	ATTORNEY GENERAL		
	GROSS PAY	\$372,927.59	\$368,721.30
	FULL TIME	178	166
	PART TIME	2	2
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	180	168
1201	AUDITOR'S OFFICE		
	GROSS PAY	\$253,096.27	\$244,089.35
	FULL TIME	148	148
	PART TIME	2	1
	TEMPORARY	4	6
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	154	155
0303	BANKING DIVISION OF		
	GROSS PAY	\$59,704.83	\$58,992.50
	FULL TIME	29	29
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	29	29
0319	BD OF COAL MINE HEALTH & SAFE		
	GROSS PAY	\$4,068.83	\$5,868.83
	FULL TIME	2	2
	PART TIME	0	0
	TEMPORARY	0	3
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	5

		12/31/2006	12/31/2005
0323	BEP - ES DIVISION		
	GROSS PAY	\$548,819.25	\$582,434.33
	FULL TIME	369	397
	PART TIME	18	21
	TEMPORARY	16	10
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	403	428
0482	BLUEFIELD STATE COLLEGE		
	GROSS PAY	\$494,583.40	\$492,108.59
	FULL TIME	210	206
	PART TIME	6	8
	TEMPORARY	170	194
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	386	408
0904	BOARD OF COUNSELING		
	GROSS PAY	\$2,382.03	\$2,794.36
	FULL TIME	1	1
	PART TIME	0	0
	TEMPORARY	1	5
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	6
0938	BOARD OF MASSAGE THERAPY		
	GROSS PAY	\$1,162.50	\$1,162.50
	FULL TIME	1	1
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	1	1
0914	BOARD OF PSYCHOLOGIST		
	GROSS PAY	\$3,292.07	\$3,388.70
	FULL TIME	1	2
	PART TIME	0	0
	TEMPORARY	1	2
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	4
0508	BUREAU OF SENIOR SERVICES		
	GROSS PAY	\$52,612.25	\$55,414.92
	FULL TIME	30	31
	PART TIME	0	0
	TEMPORARY	1	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	31	32

		12/31/2006	12/31/2005
0908	CHIROPRACTIC EXAMINERS BOARD O		
	GROSS PAY	\$1,036.08	\$1,141.31
	FULL TIME	0	0
	PART TIME	1	1
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	1	1
0942	COAL HERITAGE HIGHWAY AUTH.		
	GROSS PAY	\$3,855.00	\$3,542.00
	FULL TIME	2	2
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	2
0447	COMM & TECH COL OF SHEPHERD		
	GROSS PAY	\$161,632.20	\$138,766.40
	FULL TIME	40	35
	PART TIME	62	55
	TEMPORARY	8	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	110	90
0449	COMM & TECH COLLEGE AT WVUIT		
	GROSS PAY	\$82,130.86	\$73,683.51
	FULL TIME	39	37
	PART TIME	0	0
	TEMPORARY	15	11
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	54	48
0327	COMMERCE SECRETARY		
	GROSS PAY	\$9,583.33	\$7,292.00
	FULL TIME	3	2
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	3	2
0483	CONCORD UNIVERSITY-STATE OF WV		
	GROSS PAY	\$453,403.66	\$432,803.77
	FULL TIME	220	222
	PART TIME	4	4
	TEMPORARY	26	21
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	250	247

		12/31/2006	12/31/2005
0608	CORRECTIONS DIVISION OF		
	GROSS PAY	\$254,075.70	\$261,070.11
	FULL TIME	204	204
	PART TIME	2	2
	TEMPORARY	1	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	207	207
0939	COURTHOUSE FACILITIES IMPROV.		
	GROSS PAY	\$3,479.50	\$3,825.00
	FULL TIME	2	2
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	2
0620	CRIMINAL JUSTICE SERVICES		
	GROSS PAY	\$43,244.08	\$40,048.33
	FULL TIME	30	27
	PART TIME	1	1
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	31	28
0432	CULTURE & HISTORY DIVISION OF		
	GROSS PAY	\$135,095.80	\$149,328.26
	FULL TIME	101	99
	PART TIME	5	5
	TEMPORARY	14	22
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	120	126
8392	DENMAR CORRECTIONAL CENTER		
	GROSS PAY	\$86,705.68	\$83,002.77
	FULL TIME	84	79
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	84	79
0909	DENTISTS & DENTAL HYGENISTS BO		
	GROSS PAY	\$3,809.34	\$5,718.25
	FULL TIME	3	4
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	3	4

		12/31/2006	12/31/2005
0200	DEPT OF ADMINISTRATION		
	GROSS PAY	\$1,028,227.33	\$1,075,287.66
	FULL TIME	594	603
	PART TIME	7	8
	TEMPORARY	14	9
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	615	620
0506	DEPT OF HEALTH AND HUMAN RESOU		
	GROSS PAY	\$1,228,599.24	\$1,233,335.14
	FULL TIME	815	810
	PART TIME	6	9
	TEMPORARY	34	35
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	855	854
0621	DIVISION OF JUVENILE SERVICES		
	GROSS PAY	\$655,479.80	\$650,090.56
	FULL TIME	625	608
	PART TIME	1	0
	TEMPORARY	2	3
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	628	611
0622	DIVISION OF PROTECTIVE SERVICE		
	GROSS PAY	\$35,959.98	\$37,027.63
	FULL TIME	25	26
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	25	26
0492	EASTERN WV COMMUNITY COLLEGE		
	GROSS PAY	\$46,772.95	\$49,242.34
	FULL TIME	26	26
	PART TIME	1	0
	TEMPORARY	17	15
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	44	41
0402	EDUCATION DEPARTMENT OF		
	GROSS PAY	\$1,240,238.97	\$1,156,010.64
	FULL TIME	545	535
	PART TIME	16	18
	TEMPORARY	93	73
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	654	626

		12/31/2006	12/31/2005
0606	EMERGENCY SERVICES OFFICE OF		
	GROSS PAY	\$53,720.04	\$45,437.29
	FULL TIME	37	34
	PART TIME	0	1
	TEMPORARY	1	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	38	35
0917	ENGINEERS BOARD OF PROFESSIONA		
	GROSS PAY	\$8,996.58	\$8,525.77
	FULL TIME	4	4
	PART TIME	1	1
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	5	5
0313	ENVIRONMENTAL PROTECTION		
	GROSS PAY	\$1,463,382.95	\$1,493,076.17
	FULL TIME	812	824
	PART TIME	7	7
	TEMPORARY	11	8
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	830	839
0311	ENVIRONMENTAL QUALITY BOARD		
	GROSS PAY	\$2,813.50	\$4,205.50
	FULL TIME	2	2
	PART TIME	0	0
	TEMPORARY	0	5
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	7
0446	FAIRMONT ST COMM & TECH COL		
	GROSS PAY	\$0.00	\$223,075.56
	FULL TIME	0	81
	PART TIME	0	159
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	0	240
0484	FAIRMONT STATE COLLEGE		
	GROSS PAY	\$1,192,581.07	\$916,572.11
	FULL TIME	503	423
	PART TIME	605	469
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	1108	892

		12/31/2006	12/31/2005
0619	FIRE COMMISSION		
	GROSS PAY	\$49,014.00	\$50,820.75
	FULL TIME	40	43
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	40	43
0305	FORESTRY DIVISION OF		
	GROSS PAY	\$140,320.82	\$141,719.03
	FULL TIME	94	94
	PART TIME	6	6
	TEMPORARY	23	19
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	123	119
0306	GEOLOGICAL & ECONOMIC SURVEY		
	GROSS PAY	\$77,685.46	\$80,742.61
	FULL TIME	51	53
	PART TIME	2	4
	TEMPORARY	3	2
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	56	59
0485	GLENNVILLE STATE COLLEGE		
	GROSS PAY	\$268,474.24	\$290,747.23
	FULL TIME	158	155
	PART TIME	1	11
	TEMPORARY	15	29
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	174	195
0100	GOVERNORS OFFICE		
	GROSS PAY	\$151,733.62	\$146,822.12
	FULL TIME	83	81
	PART TIME	2	4
	TEMPORARY	16	17
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	101	102
0501	HEALTH & HUMAN RESOURCES		
	GROSS PAY	\$10,356.33	\$3,750.00
	FULL TIME	5	1
	PART TIME	0	0
	TEMPORARY	1	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	6	1

		12/31/2006	12/31/2005
0505	HEALTH-BARBERS & COSMETOLOGIST		
	GROSS PAY	\$10,928.34	\$8,305.59
	FULL TIME	9	9
	PART TIME	3	0
	TEMPORARY	1	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	13	9
0450	HIGHER EDUCATION CENTRL OFFICE		
	GROSS PAY	\$111,047.34	\$126,193.95
	FULL TIME	46	54
	PART TIME	0	0
	TEMPORARY	2	2
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	48	56
0803	HIGHWAYS DIVISION OF		
	GROSS PAY	\$6,360,196.37	\$7,152,975.74
	FULL TIME	4484	4605
	PART TIME	2	0
	TEMPORARY	108	63
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	4594	4668
2841	HOPEMONT HOSPITAL		
	GROSS PAY	\$169,861.03	\$170,350.70
	FULL TIME	177	177
	PART TIME	0	0
	TEMPORARY	5	7
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	182	184
0509	HOSPITAL FINANCE AUTHORITY		
	GROSS PAY	\$1,750.00	\$1,606.00
	FULL TIME	1	1
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	1	1
2200	HOUSE OF DELEGATES		
	GROSS PAY	\$104,069.95	\$86,513.33
	FULL TIME	51	47
	PART TIME	1	0
	TEMPORARY	1	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	53	48

		12/31/2006	12/31/2005
0510	HUMAN RIGHTS COMMISSION		
	GROSS PAY	\$36,934.33	\$36,737.25
	FULL TIME	30	30
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	30	30
0511	HUMAN SERVICES		
	GROSS PAY	\$3,929,056.53	\$3,955,608.36
	FULL TIME	3195	3247
	PART TIME	8	10
	TEMPORARY	12	11
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	3215	3268
8384	HUTTONSVILLE CORRECTIONS CTR		
	GROSS PAY	\$321,024.48	\$305,708.88
	FULL TIME	313	278
	PART TIME	0	0
	TEMPORARY	1	2
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	314	280
0704	INSURANCE COMMISSION		
	GROSS PAY	\$552,232.40	\$200,694.90
	FULL TIME	336	118
	PART TIME	4	0
	TEMPORARY	1	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	341	118
2843	JOHN MANCHIN,SR. HEALTH CARE C		
	GROSS PAY	\$73,937.49	\$77,901.45
	FULL TIME	66	70
	PART TIME	1	1
	TEMPORARY	2	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	69	72
2300	JOINT EXPENSES		
	GROSS PAY	\$207,344.07	\$195,426.09
	FULL TIME	114	112
	PART TIME	17	9
	TEMPORARY	2	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	133	121

		12/31/2006	12/31/2005
0308	LABOR DIVISION OF		
	GROSS PAY	\$112,815.33	\$114,807.25
	FULL TIME	91	91
	PART TIME	0	0
	TEMPORARY	1	3
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	92	94
8393	LAKIN CORRECTIONAL FACILITY		
	GROSS PAY	\$153,290.92	\$138,241.46
	FULL TIME	147	137
	PART TIME	0	0
	TEMPORARY	1	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	148	137
2842	LAKIN HOSPITAL		
	GROSS PAY	\$167,237.13	\$173,742.45
	FULL TIME	158	166
	PART TIME	1	1
	TEMPORARY	17	14
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	176	181
0433	LIBRARY COMMISSION		
	GROSS PAY	\$62,629.45	\$64,776.50
	FULL TIME	49	49
	PART TIME	0	0
	TEMPORARY	2	3
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	51	52
0906	LICENSED PRACTICAL NURSES BOAR		
	GROSS PAY	\$8,753.90	\$6,170.38
	FULL TIME	4	3
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	4	3
0705	LOTTERY COMMISSION		
	GROSS PAY	\$173,688.53	\$166,513.63
	FULL TIME	110	105
	PART TIME	0	0
	TEMPORARY	4	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	114	105

		12/31/2006	12/31/2005
0444	MARSHALL COMM & TECH COLLEGE		
	GROSS PAY	\$148,360.50	\$135,266.36
	FULL TIME	68	61
	PART TIME	18	16
	TEMPORARY	21	13
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	107	90
0471	MARSHALL UNIVERSITY		
	GROSS PAY	\$3,653,629.78	\$3,444,927.01
	FULL TIME	1607	1589
	PART TIME	1082	1005
	TEMPORARY	72	43
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2761	2637
8394	MARTINSBURG CORRECTIONAL CENTR		
	GROSS PAY	\$68,342.65	\$57,317.24
	FULL TIME	64	56
	PART TIME	0	0
	TEMPORARY	2	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	66	57
2927	MILDRED MITCHELL BATEMAN HOSP.		
	GROSS PAY	\$429,230.45	\$447,077.72
	FULL TIME	290	310
	PART TIME	9	13
	TEMPORARY	28	30
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	327	353
0314	MINERS HEALTH SAFETY & TRAININ		
	GROSS PAY	\$217,805.79	\$204,902.98
	FULL TIME	112	109
	PART TIME	0	0
	TEMPORARY	15	9
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	127	118
0802	MOTOR VEHICLES		
	GROSS PAY	\$608,901.75	\$599,904.04
	FULL TIME	556	535
	PART TIME	0	0
	TEMPORARY	19	19
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	575	554

		12/31/2006	12/31/2005
8390	MT OLIVE CORRECTIONAL CTR		
	GROSS PAY	\$359,136.56	\$396,384.38
	FULL TIME	309	330
	PART TIME	0	0
	TEMPORARY	2	6
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	311	336
0706	MUNICIPAL BOND COMMISSION		
	GROSS PAY	\$5,828.84	\$5,616.34
	FULL TIME	4	4
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	4	4
0310	NATURAL RESOURCES DIVISION OF		
	GROSS PAY	\$1,187,148.56	\$1,180,592.22
	FULL TIME	773	785
	PART TIME	0	0
	TEMPORARY	451	403
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	1224	1188
0495	NETWORK FOR EDUCATIONAL TELECO		
	GROSS PAY	\$98,716.66	\$94,305.63
	FULL TIME	44	45
	PART TIME	1	1
	TEMPORARY	1	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	46	46
0445	NEW RIVER COMM & TECH COLLEGE		
	GROSS PAY	\$285,217.92	\$263,949.56
	FULL TIME	69	60
	PART TIME	1	1
	TEMPORARY	155	148
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	225	209
0489	NORTHERN COMMUNITY COLLEGE WV		
	GROSS PAY	\$299,228.26	\$235,422.49
	FULL TIME	133	130
	PART TIME	18	3
	TEMPORARY	160	83
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	311	216

		12/31/2006	12/31/2005
8389	NORTHERN REG JAIL & CORR CMLPX		
	GROSS PAY	\$133,295.08	\$128,945.34
	FULL TIME	120	116
	PART TIME	1	1
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	121	117
0911	OCCUPATIONAL THERAPY BOARD OF		
	GROSS PAY	\$1,531.86	\$1,450.31
	FULL TIME	2	1
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	1
0701	OFFICE OF THE SECRETARY (TAX)		
	GROSS PAY	\$16,229.09	\$13,271.00
	FULL TIME	6	5
	PART TIME	0	0
	TEMPORARY	1	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	7	5
8383	OHIO COUNTY CORRECTIONS		
	GROSS PAY	\$28,124.60	\$28,946.02
	FULL TIME	27	26
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	27	26
0315	OIL & GAS CONSERVATION COMMISS		
	GROSS PAY	\$3,819.07	\$3,819.07
	FULL TIME	2	2
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	2
0912	OPTOMETRY BOARD OF		
	GROSS PAY	\$1,516.67	\$1,554.17
	FULL TIME	1	1
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	1	1

		12/31/2006	12/31/2005
0476	OSTEOPATHIC MEDICINE SCHOOL OF		
	GROSS PAY	\$483,188.86	\$422,100.90
	FULL TIME	179	160
	PART TIME	3	2
	TEMPORARY	21	21
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	203	183
0921	OSTEOPATHY BOARD OF		
	GROSS PAY	\$1,968.61	\$3,158.38
	FULL TIME	1	1
	PART TIME	1	1
	TEMPORARY	0	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	3
0605	PAROLE BOARD		
	GROSS PAY	\$16,512.15	\$15,470.50
	FULL TIME	11	11
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	11	11
0913	PHARMACY BOARD OF		
	GROSS PAY	\$18,365.86	\$20,700.11
	FULL TIME	5	5
	PART TIME	4	5
	TEMPORARY	5	6
	SEASONAL	0	1
	TOTAL # OF EMPLOYEES	14	17
0922	PHYSICAL THERAPY BOARD OF		
	GROSS PAY	\$3,923.08	\$3,663.50
	FULL TIME	3	3
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	3	3
2844	PINECREST HOSPITAL		
	GROSS PAY	\$173,160.81	\$206,942.76
	FULL TIME	153	188
	PART TIME	2	4
	TEMPORARY	12	12
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	167	204

		12/31/2006	12/31/2005
0806	PORT AUTHORITY		
	GROSS PAY	\$5,766.86	\$3,306.69
	FULL TIME	3	2
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	3	2
8387	PRUNTYTOWN CORRECTION CTR		
	GROSS PAY	\$135,632.18	\$137,040.00
	FULL TIME	126	123
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	126	123
0926	PUBLIC SERVICE COMMISSION		
	GROSS PAY	\$502,677.46	\$522,270.07
	FULL TIME	298	302
	PART TIME	0	0
	TEMPORARY	0	4
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	298	306
0707	RACING COMMISSION		
	GROSS PAY	\$62,329.19	\$58,097.99
	FULL TIME	33	32
	PART TIME	2	2
	TEMPORARY	3	4
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	38	38
0915	RADIOLOGIC TECHNOLOGISTS BOARD		
	GROSS PAY	\$3,193.79	\$3,556.94
	FULL TIME	1	1
	PART TIME	1	2
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	3
0927	REAL ESTATE COMMISSION		
	GROSS PAY	\$10,455.17	\$9,180.17
	FULL TIME	4	4
	PART TIME	0	0
	TEMPORARY	5	4
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	9	8

		12/31/2006	12/31/2005
0615	REGIONAL JAIL & CORRECTIONAL F		
	GROSS PAY	\$1,232,459.50	\$1,226,652.85
	FULL TIME	859	856
	PART TIME	3	2
	TEMPORARY	34	17
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	896	875
0907	REGISTERED NURSES BOARD OF		
	GROSS PAY	\$20,648.00	\$19,428.50
	FULL TIME	9	9
	PART TIME	0	0
	TEMPORARY	1	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	10	9
0932	REHABILITATION SERVICES		
	GROSS PAY	\$922,449.06	\$1,007,561.97
	FULL TIME	653	715
	PART TIME	0	2
	TEMPORARY	52	59
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	705	776
0403	SCHOOLS FOR THE DEAF & BLIND		
	GROSS PAY	\$321,776.83	\$299,252.90
	FULL TIME	195	196
	PART TIME	0	1
	TEMPORARY	78	63
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	273	260
0431	SEC OF EDUCATION AND THE ARTS		
	GROSS PAY	\$44,467.77	\$35,634.10
	FULL TIME	18	17
	PART TIME	1	1
	TEMPORARY	7	2
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	26	20
0601	SEC OF MILITARY AFFAIRS AND PU		
	GROSS PAY	\$24,531.83	\$23,546.66
	FULL TIME	11	11
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	11	11

		12/31/2006	12/31/2005
1600	SECRETARY OF STATE		
	GROSS PAY	\$73,569.00	\$75,821.45
	FULL TIME	52	57
	PART TIME	0	0
	TEMPORARY	3	3
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	55	60
2100	SENATE		
	GROSS PAY	\$70,145.97	\$68,208.43
	FULL TIME	39	38
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	39	38
0486	SHEPHERD UNIVERSITY		
	GROSS PAY	\$1,114,705.99	\$1,011,915.26
	FULL TIME	368	364
	PART TIME	567	491
	TEMPORARY	18	7
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	953	862
0905	SOCIAL WORK EXAMINERS BOARD OF		
	GROSS PAY	\$4,319.10	\$3,337.44
	FULL TIME	2	2
	PART TIME	1	1
	TEMPORARY	1	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	4	3
0312	SOLID WASTE MANAGEMENT BOARD		
	GROSS PAY	\$16,120.25	\$16,289.59
	FULL TIME	9	9
	PART TIME	0	0
	TEMPORARY	0	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	9	10
0487	SOUTHERN WV COMM & TECH COL.		
	GROSS PAY	\$369,649.19	\$361,396.99
	FULL TIME	221	224
	PART TIME	7	7
	TEMPORARY	68	76
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	296	307

		12/31/2006	12/31/2005
0930	SPEECH LANGUAGE PATHOLOGY AUDI		
	GROSS PAY	\$1,949.66	\$1,283.66
	FULL TIME	1	1
	PART TIME	0	0
	TEMPORARY	4	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	5	1
8391	ST MARY CORR COMPLEX		
	GROSS PAY	\$241,813.21	\$251,140.49
	FULL TIME	221	228
	PART TIME	0	1
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	221	229
0703	STATE BUDGET OFFICE		
	GROSS PAY	\$13,602.50	\$21,073.48
	FULL TIME	8	10
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	8	10
0612	STATE POLICE		
	GROSS PAY	\$1,716,226.20	\$1,518,781.89
	FULL TIME	993	964
	PART TIME	3	3
	TEMPORARY	19	15
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	1015	982
2400	SUPREME COURT		
	GROSS PAY	\$2,292,288.48	\$2,112,085.55
	FULL TIME	1177	1171
	PART TIME	0	0
	TEMPORARY	15	15
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	1192	1186
0702	TAX DIVISION		
	GROSS PAY	\$514,116.57	\$506,847.29
	FULL TIME	410	409
	PART TIME	0	0
	TEMPORARY	9	6
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	419	415

		12/31/2006	12/31/2005
0320	TECH REVIEW COMMITTEE		
	GROSS PAY	\$1,050.00	\$1,350.00
	FULL TIME	0	0
	PART TIME	0	0
	TEMPORARY	1	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	1	1
0304	TOURISM DIVISION WV DEVELOPME		
	GROSS PAY	\$95,808.60	\$100,833.89
	FULL TIME	65	68
	PART TIME	6	4
	TEMPORARY	1	3
	SEASONAL	11	12
	TOTAL # OF EMPLOYEES	83	87
1300	TREASURERS OFFICE		
	GROSS PAY	\$228,725.25	\$231,451.52
	FULL TIME	120	123
	PART TIME	4	5
	TEMPORARY	15	19
	SEASONAL	2	0
	TOTAL # OF EMPLOYEES	141	147
0618	VETERANS HOME		
	GROSS PAY	\$36,208.40	\$36,282.69
	FULL TIME	44	44
	PART TIME	0	0
	TEMPORARY	3	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	47	45
0923	VETERINARY MEDICINE BOARD OF		
	GROSS PAY	\$2,796.36	\$2,268.36
	FULL TIME	1	1
	PART TIME	1	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	1
0316	WATER DEVELOPMENT AUTHORITY		
	GROSS PAY	\$17,932.25	\$18,678.25
	FULL TIME	11	11
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	11	11

		12/31/2006	12/31/2005
2845	WELCH EMERGENCY HOSPITAL		
	GROSS PAY	\$357,224.41	\$371,350.72
	FULL TIME	263	270
	PART TIME	7	15
	TEMPORARY	20	17
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	290	302
0488	WEST LIBERTY STATE COLLEGE		
	GROSS PAY	\$461,714.34	\$480,758.20
	FULL TIME	236	235
	PART TIME	7	7
	TEMPORARY	148	183
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	391	425
0463	WEST VIRGINIA UNIVERSITY		
	GROSS PAY	\$15,474,231.41	\$14,662,374.44
	FULL TIME	6067	5968
	PART TIME	291	311
	TEMPORARY	5064	4962
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	11422	11241
2926	WILLIAM R. SHARPE HOSPITAL		
	GROSS PAY	\$530,395.61	\$495,567.91
	FULL TIME	402	401
	PART TIME	2	2
	TEMPORARY	36	19
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	440	422
0322	WORKERS COMPENSATION COMMISSIO		
	GROSS PAY	\$0.00	\$1,740,518.96
	FULL TIME	0	701
	PART TIME	0	2
	TEMPORARY	0	12
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	0	715
0708	WV ABCA		
	GROSS PAY	\$135,986.71	\$141,724.33
	FULL TIME	98	102
	PART TIME	0	0
	TEMPORARY	7	7
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	105	109

		12/31/2006	12/31/2005
0902	WV BD FUNERAL SERV EXAMINERS		
	GROSS PAY	\$2,195.00	\$2,506.25
	FULL TIME	1	1
	PART TIME	1	0
	TEMPORARY	0	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	2
0950	WV BD OF TREASURY INVESTMENTS		
	GROSS PAY	\$13,194.50	\$0.00
	FULL TIME	5	0
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	5	0
0903	WV BD PROFESSIONAL SURVEYORS		
	GROSS PAY	\$5,311.88	\$4,851.30
	FULL TIME	2	2
	PART TIME	0	1
	TEMPORARY	6	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	8	4
0929	WV BOARD OF FORESTERS		
	GROSS PAY	\$0.00	\$10.00
	FULL TIME	0	0
	PART TIME	0	0
	TEMPORARY	0	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	0	1
0935	WV BOARD OF RESPIRATORY CARE		
	GROSS PAY	\$2,290.50	\$2,140.50
	FULL TIME	1	1
	PART TIME	0	0
	TEMPORARY	1	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	2	2
0943	WV CENTER FOR NURSING		
	GROSS PAY	\$3,404.47	\$0.00
	FULL TIME	1	0
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	1	0

		12/31/2006	12/31/2005
0420	WV COUNCIL FOR COMM & TECH COL		
	GROSS PAY	\$16,839.02	\$23,551.85
	FULL TIME	6	6
	PART TIME	0	0
	TEMPORARY	0	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	6	7
0307	WV DEVELOPMENT OFFICE		
	GROSS PAY	\$184,127.35	\$230,016.00
	FULL TIME	97	115
	PART TIME	1	1
	TEMPORARY	2	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	100	117
0805	WV DIV OF PUBLIC TRANSIT		
	GROSS PAY	\$12,087.63	\$12,415.56
	FULL TIME	7	7
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	7	7
0613	WV DIV OF VETERANS AFFAIRS		
	GROSS PAY	\$54,048.66	\$44,435.58
	FULL TIME	52	43
	PART TIME	2	1
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	54	44
0944	WV ECONOMIC DVLPMNT AUTHORITY		
	GROSS PAY	\$20,868.50	\$0.00
	FULL TIME	9	0
	PART TIME	0	0
	TEMPORARY	1	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	10	0
0439	WV EDUCATIONAL BROADCASTING		
	GROSS PAY	\$118,149.57	\$116,356.97
	FULL TIME	76	76
	PART TIME	2	2
	TEMPORARY	7	8
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	85	86

		12/31/2006	12/31/2005
0507	WV HEALTH CARE AUTHORITY		
	GROSS PAY	\$77,995.66	\$77,760.66
	FULL TIME	42	42
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	42	42
2836	WV NURSING HM ADM LICENSNG BD		
	GROSS PAY	\$1,572.00	\$1,572.00
	FULL TIME	1	1
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	1	1
0709	WV OFFICE OF TAX APPEALS		
	GROSS PAY	\$15,076.83	\$15,006.83
	FULL TIME	8	8
	PART TIME	0	0
	TEMPORARY	0	0
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	8	8
0438	WV PUBLIC RADIO		
	GROSS PAY	\$15,703.22	\$21,048.13
	FULL TIME	9	12
	PART TIME	2	3
	TEMPORARY	3	1
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	14	16
0448	WV STATE COMM & TECH COLLEGE		
	GROSS PAY	\$172,133.62	\$140,384.96
	FULL TIME	51	50
	PART TIME	62	53
	TEMPORARY	5	11
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	118	114
0804	WV STATE RAIL AUTHORITY		
	GROSS PAY	\$26,311.00	\$27,604.29
	FULL TIME	15	15
	PART TIME	0	0
	TEMPORARY	3	4
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	18	19

		12/31/2006	12/31/2005
0490	WV STATE UNIVERSITY		
	GROSS PAY	\$700,003.31	\$688,349.35
	FULL TIME	344	346
	PART TIME	72	77
	TEMPORARY	162	150
	SEASONAL	2	0
	TOTAL # OF EMPLOYEES	580	573
0464	WVU AT PARKERSBURG		
	GROSS PAY	\$397,624.76	\$367,227.07
	FULL TIME	188	188
	PART TIME	0	0
	TEMPORARY	218	184
	SEASONAL	0	0
	TOTAL # OF EMPLOYEES	406	372
	GRAND TOTAL GROSS PAY	\$61,427,518.52	\$61,895,836.75
	GRAND TOTAL # OF STATE EMPLOYEES	45,409	45,456

HIGHER EDUCATION SALARIES GREATER THAN 70,000

AGENCY	SALARY	NAME	TITLE
BLUE RIDGE C & T COLLEGE			
	\$120,120.00	CHECKOVICH, PETER G	PRESIDENT
	\$81,577.18	SHIPWAY, ANN M.	DEAN-WORKFORCE DEV
	\$78,893.72	UNGER, BILLIE A	DEAN
	\$72,800.00	HOLDER, TRUDIE L	CFO
BLUEFIELD STATE COLLEGE			
	\$147,372.00	WALKER, ALBERT L.	PRESIDENT
	\$99,000.00	JOHNSON, SHELIA	VP-FINANCE ADM
	\$91,752.00	CARDWELL, JOHN C	VP ST AF & ENROLL MG
	\$89,088.00	BLANKS, FELICA B	EXEC DIR-TITLE III/A
	\$88,728.00	SMITH, DONALD H	PROVOST/VPAA
	\$78,240.00	COOK, THOMAS C	MGR-ADM COMPUTING
	\$74,352.00	FOSTER, CHESTER	PROF-PHYSICS
	\$74,328.00	HART, FRANKLIN	PROF-ENGR TECH
	\$73,152.00	VICARS, BOBBY L	PROF-BUSINESS
	\$72,744.00	SALAITA, NASR	PROF-PHYSICS
	\$71,904.00	HILL, RITA	PROF-ENGLISH
	\$71,904.00	LAFONE, THOMAS F	PROF-MATH
C & T COLLEGE OF WVUIT			
	\$117,260.00	HARRIS, BEVERLY J	PRESIDENT
	\$74,534.08	MALLORY, KRISTIN L	VICE PRESIDENT ACADE
CONCORD UNIVERSITY			
	\$144,200.00	BEASLEY, JERRY	PRESIDENT
	\$108,177.00	TURNER, DEAN	VP/AD
	\$100,375.00	CANNON, JAMES L	VP OF BUS/FIN
	\$85,110.00	ROSS, DIANNA	ASSOC PROF-ACCOUNTIN
	\$81,013.00	O'BRIEN, WILLIAM A	DIR/BECKLEY CENTER
	\$78,633.00	SMITH, JANE W	ASSOC DEAN
	\$77,250.00	SMITH, JOHN DAVID	VP STUDENT AFFRS
	\$75,736.00	QUICK, PHILLIP GREGO	ATHLTC DIR/HD FTB CH
	\$75,329.00	YOUNG, LORETTA A	ASSOC VP/ EXEC DIR
	\$74,898.00	SPENCER, JOHN R JR	DIR COMP CENTER
	\$74,465.00	CURRY, MICHAEL S	VP OF ADM/FIN AID

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$72,815.00	LIPTAK, KATHRYN L	PROFESSOR
	\$71,478.00	BARNES, TIMOTHY M	DIR OF ACD COMPUTING
	\$71,038.00	ROWE, STEPHEN D	DIR OF LIBRARY
	\$70,870.00	FERGUSON, JOHN W	CHIEF PROCURE, MGR.
	\$70,040.00	SHUMAKER, JEFFREY L	PHYSICAL PLANT DIREC

FAIRMONT STATE UNIVERSITY

\$159,768.00	BRADLEY, DANIEL J	PRESIDENT
\$125,016.00	MONTGOMERY, BLAIR	PRESIDENT COMMUNITY
\$123,912.00	AHWESH, KAREN J	VP INST ADVCMNT
\$122,256.00	PATTERSON, ANNE L	VP FOR ACADEMIC AFFA
\$118,440.00	PORTO, ENRICO	VP ADMIN & FISCAL AF
\$114,192.00	MASON, PHILLIP J	VP
\$110,496.00	BESTUL, MICHAEL J	VP/CHIEF INFO OFFCR
\$104,880.00	ROSE, MARIA C	VP-ACAD SERVCS
\$103,872.00	BELMEAR, MICHAEL C	VP FOR STUDENT SERVI
\$100,500.00	DEMPSEY, VAN O III	PROFESSOR
\$93,864.00	MORROOSE, DONALD	PROFESSOR SR LEVEL
\$93,552.00	BACZA, GERALD L	PROFESSOR SR RANK
\$92,472.00	BOND, MARTIN L	PROFESSOR
\$91,584.00	HARVEY, RICHARD C	INTERIM DEAN/PROF
\$89,208.00	LAWRENCE, LARRY A	ASST VP FAC-CAP PROJ
\$87,768.00	HUMBERT, ROXANN A	ASSOCIATE PROFESSOR
\$85,680.00	BLOOD, PIETER H	ASSOCIATE PROFESSOR
\$85,368.00	LAVORATA, CHRISTINA	ASSOCIATE PROVOST
\$85,008.00	BONI, MARY S	PROFESSOR
\$84,480.00	NEWCOME, BETH THOR	PROFESSOR SR RANK
\$82,392.00	GILBERT, BRAD M	PROFESSOR
\$81,576.00	STOSE, THOMAS A	PROFESSOR
\$80,544.00	BOCK, EDWARD E	ADM SYS SR SUP SPEC
\$79,776.00	HENSLEY, SARAH L	ASST TO PRESIDENT
\$79,752.00	GINES, DAVID S	DIRECTOR OF ATHLETIC
\$79,008.00	HUTCHINS, THELMA J	ASSOCIATE PROFESSOR
\$78,912.00	MAGRO, ALBERT M	PROFESSOR SENIOR LEV
\$78,384.00	TENNANT, R NEIL	ADMIN SYSTEMS DIR
\$77,760.00	ROMESBURG, ROSEMA	PROFESSOR
\$77,592.00	LACH, PETER	PROFESSOR
\$77,448.00	WILKINS, PETER C	PRO MANGMNT COORD
\$77,112.00	BRADLEY, DALE R	ASST PROV/WORKFORCE

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$76,248.00	BRANTMAYER, EVIE G	REGISTRAR
	\$76,128.00	TAMM, DAVID A	DIR-NETWK SEC SERV
	\$75,744.00	MCCORMICK, RICHARD	ASSISTANT PROFESSOR
	\$74,448.00	LEACH, E STEPHEN	HUMAN RESOURCE ADMI
	\$73,848.00	MEIGHEN, MARY	PROFESSOR
	\$73,752.00	PRYOR, KELLY L	DIR EXT APPL/SPEC IT
	\$73,512.00	CARBO, JERRY A II	ASSOCIATE PROFESSOR
	\$72,768.00	PERRY, JOSEPH R	DIR SOLUTIONS CTR
	\$72,486.00	GIORCELLI, REBECCA J	ASST PROFESSOR
	\$72,216.00	ROOF, STEVEN K	INTERIM DEAN
	\$72,000.00	ANDERSON, KATHRYN	DIR FIN AID & SCHOLR
	\$71,976.00	OXLEY, TIMOTHY R	ASST VP ACAD SRVS
	\$71,664.00	CASELL, MACGORINE	PROFESSOR
	\$71,088.00	SURENDRAN, SUNIL	PROFESSOR
	\$70,944.00	MANLY, CHARLES G	DIR/WEB & MEDIA SRVS
	\$70,896.00	BYERS, JUDY A	PROFESSOR SENIOR LEV
	\$70,680.00	RYAN, PATRICIA P	PROFESSOR

GLENVILLE STATE COLLEGE

\$146,700.00	BARR, PETER B	PRESIDENT
\$86,592.00	BUTLER, MARY KATHER	VP ACAD AFFRS
\$78,504.00	HARDMAN, ROBERT O II	VP BUS & FINANCE
\$73,224.00	HARRISON, DEBRA M	ASSOC

MARSHALL C & T COLLEGE

\$129,900.00	RILEY, VICKI L	SPECIAL ASST
\$108,000.00	HAYES, ROBERT B	INT PRES/CTC
\$80,000.00	AMOS, JANET A	DN ACAD AFF/CTC

MARSHALL UNIVERSITY

\$226,384.00	ANGEL, DANIEL D	DISTING PROF
\$226,000.00	KOPP, STEPHEN JAMES	PRESIDENT
\$193,500.00	WALKER, ROBERT B	PROF/CHAIR
\$190,400.00	DENNING, DAVID A	PROF/CHAIR
\$183,378.00	NILES, RICHARD M	PRF/CHMN/ACAODN
\$180,450.00	NERHOOD, ROBERT C	PROF/CHAIR
\$165,900.00	WALDEN, JOHN BEAUM	PROFESSOR
\$160,160.00	PETRANY, STEPHEN	PROFESSOR
\$145,600.00	DENMAN, SARAH M.	SRVP/PROVOST
\$144,300.00	WERTHAMMER, JOSEP	PROFESSOR/CHAIR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$144,162.00	RANKIN, GARY O	PROFESSOR/CHAIR
	\$143,900.00	SHAVER, W MITCHEL	PROFESSOR
	\$142,400.00	JANUSZKIEWICZ, SAMU	ASSOC PRF/CHAIR
	\$140,000.00	ROGERSON, ANDREW	DEAN/COS
	\$139,838.00	FENGER, TERRY	CHAIR/PROF
	\$139,650.00	RATCLIFF, JR., GILBERT	PROFESSOR
	\$135,913.00	SIKULA, SR., ANDREW	PROF/ASSOC DN
	\$135,900.00	JUDE, DAVID C	ASSOC PROF
	\$135,200.00	KARLET, HERBERT J.	SR VP/FIN & ADM
	\$135,200.00	COTTRILL, F. LAYTON J	VPEXAF/CHFSTAF
	\$135,000.00	USELDING, PAUL JOHN	DEAN/COB
	\$132,000.00	LEE, BONGHYUN	ASST PROF
	\$130,000.00	KUECK, LARRY S.	ATFBLCH/OFFCOOD
	\$130,000.00	TEMPLETON, ROSALYN	EXEC DEAN/COE
	\$129,708.00	FOX, JAN I	VP FOR IT/CIO
	\$128,650.00	WALDECK, JAMES M.	ASSOC PROF
	\$127,490.00	STUDENY, MARK A	PROFESSOR/CHAIR
	\$127,124.00	SAVORY, THOMAS K	ASSIST PROF
	\$126,000.00	SZWILSKI, ANTHONY B	INT DEAN/PROF
	\$125,400.00	ELITSUR, YORAM	PROFESSOR
	\$125,400.00	HEYDARIAN, MAHMOOD	PROFESSOR
	\$125,332.00	PRIMERANO, DONALD A	PROFESSOR
	\$124,800.00	AULICK, LOUIS HOWAR	VP/RESCH-ASC DN
	\$122,909.00	WRIGHT, GARY L.	PROFESSOR
	\$120,830.00	YINGLING, KEVIN WESL	ASSOC PRF/CHAIR
	\$120,503.00	KENT, CALVIN A	VP/TEC COMMERCL
	\$120,000.00	MCGUFFIN, AARON MIC	SRASCDN/AST PRF
	\$119,600.00	COLLINS, JAMES MARVI	ASST FTBL COACH
	\$114,896.00	RHOTEN, WILLIAM B.	CHM/PROF
	\$114,747.00	MURPHY, CHRISTINA	DEAN/COLA
	\$113,185.00	MCKOWN, CHARLES	VP/DEAN SOM
	\$112,275.00	PINO, EDUARDO	ASSOC PROF
	\$110,900.00	CHAFFIN, JR., DAVID G	ASSOC PROF
	\$110,900.00	MCKINNEY, SHORTIE	DEAN/PROFESSOR
	\$109,996.00	VAN HORN, DONALD L.	DEAN/COFA
	\$109,829.00	YU, HONGWEI	ASSOC PROF
	\$108,548.00	ELMORE, HAROLD W.	ASSOC DEAN
	\$108,400.00	BEAVER, BONNIE L	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$107,326.00	CRESPO, RICHARD D	PROFESSOR
	\$107,000.00	O'HANLON, KATHLEEN	PROFESSOR
	\$106,897.00	WEST, LANCE A.	VP ALMDEV-AT/PR
	\$106,363.00	CHILDRESS, RONALD B.	PROFESSOR
	\$105,492.00	ANDERSON, DENNIS ME	DIST PROF
	\$105,015.00	BEGLEY, RICHARD D.	DR/RES&AODR/OPR
	\$104,930.00	GRESS, TODD WILLIAM	ASSOC PROF
	\$104,634.00	WINGER, CYNTHIA A	PROF/DR ORI
	\$104,000.00	SMITH, JEAN EDWARD	PROFESSOR
	\$103,896.00	MCCUMBEE, WILLIAM D	PROFESSOR
	\$103,513.00	WINTERS, BARBARA AS	DIR/UNIV LIB
	\$102,927.00	GOULD, ALAN B.	EXEC DIR/DRINKO
	\$102,032.00	CLECKLEY, BETTY J.	VP/MTCL&INTNLPR
	\$101,504.00	DEUTSCH, LEONARD J.	DEAN,GRAD SCH
	\$101,504.00	SPEARS, H. KEITH	VP/COMMUN&MKTG
	\$101,066.00	OBERSTE-VORTH, RAL	PROF/DIV HEAD
	\$100,948.00	ANDERSON, LORRAINE	ASSOCPRF/ASC DN
	\$100,859.00	OAKLEY, GERARD J	ASSOC PROF
	\$100,642.00	DAMERON, SAMUEL L.	PROF/ASSOC DN
	\$100,000.00	PAULEY, RUDY D	INTERIM DEAN
	\$100,000.00	COHENFORD, MENASHI	PROFESSOR
	\$100,000.00	GILBERT, GARY G	PROFESSOR
	\$99,900.00	MCCANN, KEVIN SCOTT	ASSOC PROF
	\$99,600.00	LEWIS, JAMES M	PROFESSOR
	\$99,560.00	CUMMINGS, MICHAEL B	ASST FTBL COACH
	\$99,531.00	MILLER, ARNOLD R	AST VP/INF TECH
	\$99,466.00	KIM, CHONG W.	PROFESSOR
	\$99,300.00	CHADWICK, ROYCE LY	HDWMN'S BKBL CH
	\$98,881.00	SHAO, LAWRENCE	PROFESSOR
	\$98,282.00	GILKERSON, CHRISTIN	ASST PROF
	\$98,099.00	BROZIK, DALLAS	PROFESSOR
	\$97,968.00	SNYDER, MARK EDWAR	HEAD FTBL COACH
	\$97,421.00	RUTSOHN, PHIL	PROFESSOR
	\$97,118.00	HENSLEY, FRANCES S.	ASSOCVP/ACAD AF
	\$96,652.00	WENZEL, LOREN ALVIN	PROFESSOR
	\$96,613.00	MAHESHWARI, SUNEEL	PROFESSOR
	\$96,408.00	JIRSA, RONALD H	HDMNS BSKTBL CH
	\$95,900.00	BERROYA, MAYE R	ASST PROF

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$95,376.00	BROWN, BOB S.	PROFESSOR
	\$95,138.00	SAUNDERS, GARY J.	PROFESSOR
	\$95,000.00	SIGURDARDOTTIR, BRY	ASST PROF
	\$94,500.00	DENNISON III, CORLEY	DEAN/PROFESSOR
	\$94,330.00	WATKINS, PENNY	DIR,ARTISTS SER
	\$94,327.00	KININGHAM, KINSLEY K	ASSOC PROF
	\$93,900.00	ZAPPACOSTA, ANNE M	ASST PROF
	\$93,796.00	GROVER, LAWRENCE M	ASSOC PROF
	\$93,600.00	BURDETTE, WILLIAM P.	ATTOPRES/EXTLIA
	\$93,300.00	REICHENBECHER, VER	PROF/DRGRADPRGM
	\$93,266.00	GUDIVADA, VENKAT	ASSOC PROF
	\$93,194.00	GALE, MARK	ASTATHDR/FBLOPR
	\$92,174.00	STATON, PAMELA J	ASSOC PROF
	\$92,022.00	TAYLOR, ALLEN R	CHIEF TECH OFF
	\$91,900.00	NAIR, DILIP	ASSOC PROF
	\$91,602.00	SHAO, DALE HILTON	ASSOC PROF
	\$90,900.00	SPANGLER, PHILLIP RIC	ASST PROF
	\$90,779.00	MCCORMICK, RICHARD	PROFESSOR
	\$90,665.00	RICHARDSON, LAURA L.	ASSOC PROF
	\$90,655.00	DELIDOW, BEVERLY C	ASSOC PROF
	\$90,505.00	MCINERNEY, MARJORIE	PROFESSOR
	\$90,192.00	MADER, DEANNA R D	PROFESSOR
	\$90,100.00	PATTON, ROSS M	PROFESSOR
	\$90,000.00	SOMERVILLE, CHARLES	PROF/DIV HEAD
	\$90,000.00	LOCKRIDGE, T MAURIC	ASST PROF
	\$89,994.00	MOORE, MICHAEL R.	PROFESSOR
	\$89,658.00	PERRY, SIMON D.	PROFESSOR
	\$89,606.00	TATE, UDAY S	PROFESSOR
	\$89,493.00	GRUETTER, CARL A	PROFESSOR
	\$89,453.00	ARCHAMBAULT, JEFFR	ASSOC PROF
	\$89,413.00	ARCHAMBAULT, MARIE	ASSOC PROF
	\$89,102.00	WEIBLE, RICKY J.	ASSOC PROF
	\$88,688.00	PARK, MAIYON (LOA)	ASST PROF
	\$88,581.00	AKKIHAI, RAMCHANDR	PROFESSOR
	\$88,449.00	BECKER-COTTRILL, BA	DR/AUTISMTRNCTR
	\$88,326.00	ADKINS, ROGER L.	PROFESSOR
	\$88,218.00	WINFREE, KEMP W.	VP/SO CHARLES
	\$88,157.00	GREEN, TODD L	ASSOC PROF

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$88,010.00	MADER, FREDERICK H	PROFESSOR
	\$88,000.00	PINO, ISABEL M	ASSOC PROF
	\$87,964.00	VALENTOVIC, MONICA	PROFESSOR
	\$87,912.00	BRAUN, CHARLES K.	PROFESSOR
	\$87,731.00	PIERSON, WILLIAM E.	PROFESSOR
	\$87,700.00	ZILL, SASHA	PROFESSOR
	\$87,665.00	KARL, KATHERINE	PROFESSOR
	\$87,520.00	HARDMAN, WANDA ELA	ASSOC PROF
	\$87,457.00	SHI, JIAN	ASST PROF
	\$87,457.00	ZHANG, SHAORONG	ASST PROF
	\$87,219.00	LARSEN, ELSON R.	PROFESSOR
	\$86,813.00	EMMETT, DENNIS C.	PROFESSOR
	\$86,372.00	MARCUM, ROBERT K.	ATHLETICS DR
	\$86,067.00	MASSEY, TED W.	ASSOCVP/FINANCE
	\$85,900.00	EDWARDS, BENJAMIN	ASST PROF
	\$85,900.00	RICARD, JOSE I	PROFESSOR
	\$85,852.00	HENSLEY, STEPHEN W.	DEAN,STUDENT AF
	\$85,695.00	HADDOX, THEODORE P	ASSOC PROF
	\$85,508.00	BERK,MITCHELL	PROFESSOR
	\$85,375.00	CORNFELD, MICHAEL	PROF/ASSOC DN
	\$85,129.00	PRICE, JEAN E	ASSOC PROF
	\$85,000.00	CHERTOW, BRUCE S	PROFESSOR
	\$84,784.00	CASTELLANI, MICHAEL	PROFESSOR
	\$83,960.00	ALEXANDER, ELIZABET	ASSOC PROF
	\$83,832.00	ANSAH, MARTINSON A	ASST PROF
	\$83,000.00	JOHNSON, TAMMY R	DR/ADMS-UG/GRPM
	\$82,500.00	TIRONA, MARIA ROSALI	ASSOC PROF
	\$82,475.00	KELLY, PATRICIA J.	PROFESSOR
	\$82,309.00	MCKEE, JANE W.	AODEAN/PROF
	\$82,000.00	SASIDHARAN, SHARAT	ASST PROF
	\$82,000.00	TOMBLIN, MICHAEL SHA	ASST PROF
	\$81,916.00	JACKMAN, SUSAN H	PROFESSOR
	\$81,173.00	OLMOSK, KURT F.	ASSOC PROF
	\$81,046.00	BOLLING, W. BLAKER	PROFESSOR
	\$80,900.00	VEITIA, MARIA	PROF/ASSOC DEAN
	\$80,877.00	SMITH II, HARLAN M.	PROFESSOR
	\$80,870.00	OBERLY, RALPH E.	PROFESSOR
	\$80,803.00	TOTH, POWELL E.	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$80,777.00	BURKE, LISA GAIL	ASST PROF
	\$80,732.00	ICE, DAVID RAY	MGR/GRT&CONTDEV
	\$80,519.00	SCHNEIDER, JAMES J.	SRASDN/FIN&ADMN
	\$80,491.00	BARNHILL,LARRY	CONTROLLER
	\$80,000.00	SHORA, WASEEM	PROFESSOR
	\$80,000.00	SANTANAM, NALINI	ASSOC PROF
	\$80,000.00	MCCLURE, REX EVANS	ASST PROF
	\$80,000.00	PARKER, JR., JOHN A	ASST PROF
	\$79,931.00	LARSON, JOHN W.	PROFESSOR
	\$79,274.00	CHANDRA, ASHISH	ASSOC PROF
	\$79,050.00	CLAUDIO, PIER PAOLO	ASSOC PROF
	\$79,000.00	STIVASON, CHARLES T	ASST PROF
	\$78,805.00	HANKINS, THOMAS D.	PROFESSOR
	\$78,658.00	BABB,DANIEL P	PROFESSOR
	\$78,500.00	MCCARTHY, MICHAEL	ASTDN/INF TECH
	\$78,000.00	SMITH, THIELEN	ASST FTBL CH
	\$78,000.00	LE, SON ANH	ASST PROF
	\$78,000.00	MCGUFFEY, MICHAEL J.	SPECATPRES/DRIR
	\$77,837.00	O'KEEFE, STEPHEN L.	PROFESSOR
	\$77,105.00	CARLTON, MATTHEW W	PROFESSOR
	\$77,072.00	KIRTLEY, KAREN E	ASST VP/ADMIN
	\$77,051.00	CONRAD, BRUCE P.	ASSOC PROF
	\$76,907.00	CASSIDY, CHRISTOPHE	ASST PROF
	\$76,597.00	BINDER,FRANKLIN	PROFESSOR
	\$76,387.00	MANGIARUA, ELSA I.	PROFESSOR
	\$76,250.00	HAYES, KENT A	DR/CLN&ADM CMPT
	\$76,000.00	CLEMENTS, CHARLES	ASSOC PROF
	\$75,988.00	EVANS, DAN K.	PROFESSOR
	\$75,988.00	PAULEY, THOMAS KYLE	PROFESSOR
	\$75,900.00	CONAWAY, KEVIN J	ASST PROF
	\$75,900.00	RATCLIFF, BRUCE ALAN	PROFESSOR
	\$75,900.00	DAWLEY, BRENDA L	ASST PROF
	\$75,900.00	OLIASHIRAZI, ALI	PROF/CHAIR
	\$75,877.00	CUTLER, JON BRYAN	DR/SYSADM&SECUR
	\$75,834.00	ADKINS, MICHAEL RAY	DR/NTWKS&TELECO
	\$75,797.00	BYRD, TERRI LEE	DR/DB&ENTERPRIS
	\$75,673.00	CHAFFIN, PERRY N.	CONTROLLER/MURC
	\$75,517.00	JOY, JAMES E.	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$75,408.00	ELLIOTT, CHARLES	DR/CUSTOMER SRV
	\$75,298.00	SUBEDI, DEEPAK	ASST PROF
	\$75,077.00	LOGAN, PATRICIA Y	ASSOC PROF
	\$75,000.00	ZATAR, WAEL ABD ELH	ASSOC PROF
	\$75,000.00	PORTER, DAVID L	PROFESSOR/CHAIR
	\$75,000.00	SHARPE, ROBERT BAR	EXDR/CTRACADEXC
	\$75,000.00	CHARLES, PAUL MITCH	ASST PROF
	\$74,865.00	CAPEHART, ROBIN	ASSOC PROF
	\$74,750.00	HOWARD, BILLY W.	DIR/ANIMAL RES
	\$74,198.00	SANDERSON, DEWEY	PROFESSOR
	\$74,141.00	LLOYD, CHARLES O.	PROFESSOR
	\$74,075.00	TONEY, JACK L.	DR,FINANCIALAID
	\$73,900.00	WEHNER, PAULETTE S	PROFESSOR
	\$73,736.00	CHAUDRI, M. JAMIL	PROFESSOR
	\$73,678.00	BROWN, MARGARET P.	PROFESSOR
	\$73,500.00	MORRIS, BURNIS	PROFESSOR
	\$73,309.00	SHAH, DARSHANA T.	PROF/ASST DEAN
	\$73,150.00	DOMANICO, RENEE S	ASSOC PROF
	\$73,114.00	BELLIS, ROBERT ELWY	PROFESSOR
	\$73,114.00	ORSINI, NICOLA	PROFESSOR
	\$73,108.00	FORGET, SR., ROBERT	ASSOC PROF
	\$72,828.00	ELLIS, THOMAS E	PROFESSOR
	\$72,800.00	COCHRAN, MICHAEL A	STRGTH&COND CH
	\$72,688.00	MARRA, SANDRA E	PROFESSOR
	\$72,566.00	PEELE, CHARLES V.	PROFESSOR
	\$72,410.00	LITTLE, MICHAEL L.	PROFESSOR
	\$72,400.00	MCNEARNEY, CLAYTON	PROFESSOR
	\$72,221.00	BAKER, ELAINE	PROFESSOR
	\$72,176.00	BINGHAM, W. EDWIN	PROFESSOR
	\$71,930.00	NEITCH, SHIRLEY M	PROFESSOR
	\$71,717.00	SHELLING, RONNIE LEE	EDUC & GRTS OFF
	\$71,688.00	DOOLEY, JANET	ASCPRF/INASTDN
	\$71,682.00	STEPHENS, JR., JAMES	DR/HUM RES SRVS
	\$71,647.00	STERN, DAVID A.	PROFESSOR
	\$71,610.00	MEADOWS, MICHAEL M.	DIR/FAC PLAN&MG
	\$71,339.00	JOHNSON, CARL S.	PROF
	\$71,318.00	MURPHY, EDWARD L.	PROFESSOR
	\$71,230.00	HIGHT, MARY ETTA	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$70,984.00	CUSICK, DAVID A	PROFESSOR
	\$70,850.00	HUBBARD, JOHN L.	PROFESSOR
	\$70,720.00	BANNISTER, TAMMY LY	ASSOC PROF
	\$70,497.00	MEWALDT, STEVEN P.	PROFESSOR
	\$70,491.00	JOHNSON, DAVID W	EXDR/DISTEDTECH
	\$70,470.00	REYNOLDS, HOWARD L	PROF/CHAIR
	\$70,265.00	AGESA, JACQUELINE	ASSOC PROF
	\$70,226.00	HA, DAESUNG	ASSOC PROF
	\$70,001.00	COMBS, DONOVAN LEE	INTDN/SC EXT ED

NETWORK FOR EDUCATIONAL TELECOMPUTING WV

\$105,624.00	BLOSSER, HENRY L	DIRECTOR
\$90,972.00	JUSTICE, JAMES E	ASSOC DIR
\$79,152.00	HADDIX, ROBERTA CAR	ASST DIR/ADM
\$76,584.00	WARD, EDWARD WELL	WVSUN COORDINATOR
\$75,240.00	LYNCH, RICHARD E	MGR/WVNET
\$74,136.00	LYNCH, BONNIE B	MGR/WVNET
\$74,028.00	DAUGHERTY, ALLEN L	MGR/WVNET

NEW RIVER COMMUNITY & TECHNICAL COLLEGE

\$126,000.00	SPRING, TED D	PRESIDENT
\$90,000.00	FAULK, HARRY R	VP/CHF ACADEMIC OFCR

OSTEOPATHIC MEDICINE SCHOOL OF

\$251,304.00	ADELMAN, MICHAEL D.	VP FOR ACAD AFF
\$225,702.00	JONES, OLEN E JR	PRESIDENT
\$196,136.00	PENCE, LORENZO L	ASSOC DEAN-GME
\$156,816.00	SHEARER, DOUGLAS S	ASST PROF
\$154,176.00	LEECH, DAVID H	PROF
\$146,136.00	MODRZAKOWSKI, MALC	ASSOC DN-PBL
\$140,016.00	KELLEY, LAWRENCE M	VP FOR FINANCE & FAC
\$136,032.00	FOSTER, ROBERT	ASSOC DN-PREDOC CLI
\$127,152.00	STEELE, KAREN	ASSOC DN-OSTEO MED E
\$126,264.00	BOISVERT, CRAIG	CHR/PROF
\$121,656.00	ESSIG-BEATTY, DAVID	CHR/PROF
\$116,904.00	SCHULER, STEPHANIE	ASST DN-PRE-DOC CLIN
\$115,680.00	NEMITZ, JAMES	ASSOC DEAN/PROF
\$115,680.00	BAKER, HELEN	ASSOC DN-ASSES&EDU
\$115,080.00	BOXWELL, GEORGE F	PROF
\$109,416.00	STEELE, THOMAS	CLIN PROF

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$109,368.00	LEMLEY, WILLIAM	PROF
	\$109,176.00	WAGER, MARLENE ANN	PROF
	\$104,832.00	NAZAR, ANDREA M	PROF
	\$102,936.00	HASSEN, ARNOLD	CHIEF TECH OFF/PROF
	\$100,992.00	BLUE, WILLIAM T	CHR PROF
	\$100,560.00	SMALL, DENNIS M	ASSOC PROF
	\$99,648.00	LALLY, PATRICIA E	ASSOC CLIN PROF
	\$97,296.00	BROWN, DAVID	PROF/DIR OF PURR
	\$97,080.00	WESTERIK, JUDITH	CHR/PROF
	\$96,168.00	FISK, ROBERT	PROF
	\$95,064.00	SWARM, GAIL M.	CLINICAL DIR OF PBL
	\$94,488.00	SCHRIEFER, JOHN A	PROF
	\$92,736.00	HUPKA, ARTHUR L	PROF/DIR-PROF DEV&RE
	\$89,312.00	JACKSON, KELLY M	PROF
	\$89,088.00	LOVETT, GRETCHEN D	ASST PROF
	\$87,672.00	SHIRES, WILLIAM E	EXEC DIR/ASST DN GME
	\$87,528.00	FISHER, RODNEY W	ASST PROF
	\$87,480.00	MCCRUM, MARY E.	ASST PROF
	\$87,000.00	SANFORD, BRITT	ASSOC PROF
	\$86,568.00	COPE, MICHAEL	PROFESSOR
	\$86,328.00	BLUE, CHRISTINE	ASST PROF
	\$85,584.00	HAMRA, MARY	PROFESSOR
	\$85,008.00	SMITH, DONALD	ASSOC PROF
	\$84,480.00	COMEAX, ZACHARY	ASSOC PROF
	\$83,808.00	DAVIS, LAWRENCE	PROF
	\$83,424.00	ROLLINS, RICHARD A	CONTROLLER
	\$82,896.00	THOMPSON, BRENTZ H	LEGAL COUNSEL
	\$78,768.00	MCKEON, MARGARET J	ASSOC DEAN STD AFF
	\$76,128.00	MALONEY, JUDITH A	ASSOC PROF
	\$75,000.00	GUNTER, KATHY	ASSIST PROFESSOR
	\$75,000.00	LI, TO SHAN	ASSIST PROFESSOR
	\$75,000.00	ELLISON, JULIA	ASSIST PROF
	\$75,000.00	WAHL, JEANNE	ASSIST PROF
	\$75,000.00	KRIBS, JAMES	ASSIST PROF
	\$75,000.00	KUMARAVELU, KUMARA	ASST PROFESSOR
	\$73,008.00	HERMEY, DONNA	PROF
	\$70,584.00	DUGAN, EDWARD	PROF
	\$70,104.00	BUTT, CHRISTOPHER M	ASSIST PROF

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
<i>SHEPHERD UNIVERSITY</i>			
	\$162,448.11	DUNLOP, DAVID	PRESIDENT
	\$105,126.59	STERN, MARK	VP ACADEMIC AFFAIRS
	\$101,683.68	DUNN, LINDA S	DIR-ADV RESEARCH
	\$98,004.67	MAGEE, EDWARD	VP OF ADMIN AND FINC
	\$97,256.94	ZANOTTI, ROBERTA S.	VP FOR COLLEGE ADV
	\$93,443.26	KIPETZ, SHARON L	VP STUDENT AFFAIRS
	\$90,060.34	PERDUE, K ALAN	COLLEGE COUNSEL
	\$89,030.90	CARTER, MARIE	VP-ENROLLMENT MGT
	\$87,137.22	THOMPSON, DAVID W	DIR COMP SERV
	\$83,347.62	MCCOY, D MARK	PROFESSOR
	\$80,115.39	BENEDICT, LORENZO	DEAN
	\$79,031.17	BROWN, VIRGIL	DEAN
	\$76,540.57	SHERIDAN, JOHN B.	DEAN LIB & INF SCH
	\$75,000.00	HICKS, VIRGINIA L	DEAN-SCH EDU/PROF
	\$74,199.14	HERENDEEN, EDWARD	ASSO PROF
	\$72,785.30	GABERSON, KATHLEEN	DEPT CHAIR-PROF
	\$72,162.54	STEALEY, JOHN	PROF
	\$70,089.32	CATER, MONTE E	HDFTBL COACH/LECT
<i>SOUTHERN WV COMMUNITY & TECH COLLEGE</i>			
	\$125,900.00	TOMBLIN, JOANNE	PRESIDENT
	\$100,953.00	DEMPSEY, MERLE	EXEC VP
	\$90,000.00	BAISDEN, CARL E JR.	DIR-MINE TRG & ENGY
	\$82,000.00	LITTERAL, SAMUEL M	CHIEF FIN OFFICER
	\$75,900.00	SMITH-COX, CATHY L	VP ACADMIC AFFAIRS
	\$73,447.00	ALDERMAN, PAMELA	ADMIN VP/DEAN AH
<i>WEST LIBERTY STATE COLLEGE</i>			
	\$143,471.16	MCCULLOUGH, JOHN P	INTERIM PRESIDENT
	\$87,500.00	COTTLE, MATTHEW S	VP INSTIT ADVNCMT
	\$84,272.40	LUKICH, DONNA AULD	INT PRO/VP ACD AFFRS
	\$81,070.90	JAVERSAK, DAVID T	P-DEAN SCH LIB ARTS
	\$78,966.36	DAVIS, JOHN L	VP ADMINISTRATION
	\$78,574.65	MUSSER, BETH E	DEAN SCH ED
	\$77,935.05	WATSON, JAMES W	ATH DIR/AO-PHYED
	\$77,020.81	WRIGHT, ELIZABETH A	DEAN SCH-BUSINESS
	\$75,441.16	HENRY, PATRICK J	CFO/CPO
	\$73,764.36	CARPENTER, JAMES D	VP STU AFF & EN MGNT

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$73,440.22	LIZZA, RICHARD P	P-HISTORY/CHAIR
	\$73,390.53	COYNE, SARAH T	P-ENGLISH
	\$71,351.02	DEJAAGER, ALFRED	AO-MUSIC/CHAIR

WEST VIRGINIA STATE UNIVERSITY

\$155,944.00	CARTER, HAZO W JR.	PRESIDENT
\$100,000.00	BYERS, R CHARLES	VP PLANNING
\$88,600.09	WHYTE, CASSANDRA	VPADM AFF
\$87,724.95	PARKER, ROBERT F	VP FINANCE
\$86,476.08	CASTO, STEVEN	VP STUD AFFAIRS
\$79,819.14	GILES, CHARLOTTE	PROF
\$75,894.52	SHAFFER, PATRICIA	INTERIM DEAN/CHAIR
\$75,868.77	WOHL, DAVID	DEAN/CHAIR
\$74,877.91	FLINT, GAIL	DEAN/CHAIR
\$71,713.06	TEEUWISSEN, JOHN	ASST VP ACAC AFFAIRS
\$71,468.92	MALICHE, ELEANOR	PROF
\$71,323.06	SMITH, LAWRENCE	DIR FIS AFFAIRS
\$70,594.14	HARPER, KATHERINE	DEAN/PROF
\$70,521.76	FULLER, JOHN	DIR OF RECORDS/REG

WEST VIRGINIA UNIVERSITY

\$275,000.00	HARDESTY, DAVID C JR	PRESIDENT
\$238,195.00	LANG, GERALD E	PROVOST/VP OF ACADEM
\$217,200.00	O'DONNELL, JAMES MIC	PROFESSOR
\$210,000.00	SEARS, ROBERT STEPH	DEAN
\$209,100.03	PALMER, JAN ELWIN	MEDICAL DIRECTOR OF
\$205,000.00	CHASE, PATRICIA ANNE	DEAN
\$201,399.20	KOELBL, JAMES J	DEAN
\$196,153.36	FISHER, JOHN W II	DEAN
\$194,670.00	DEY, RICHARD D	CHAIRPERSON
\$194,670.00	GOODMAN, ROBERT L	CHAIRPERSON
\$192,302.40	CILENTO, EUGENE V	DEAN
\$189,625.00	WEESE, NARVEL G JR	VICE PRESIDENT OF AD
\$188,398.00	TRICKETT, JAMES RICH	ASSISTANT COACH
\$187,250.00	PASTILONG, EDWARD	DIRECTOR
\$187,200.00	MUSTAFA, SYED JAMAL	PROFESSOR
\$185,400.00	BARNETT, JOHN B	CHAIRPERSON
\$183,332.50	FLYNN, DANIEL C	ASSOCIATE DIRECTOR
\$182,279.71	VANIN, JOHN R	PHYSICIAN

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$174,486.30	SPIROU, GEORGE A	PROFESSOR
	\$173,250.00	HACKETT, JAMES K	ASSOCIATE VICE PRESI
	\$171,600.00	MINNEAR, FRED L	ASSISTANT DEAN
	\$171,600.00	MANDICH, MARY BETH	CHAIRPERSON
	\$170,560.00	ALWAY, STEPHEN E	CHAIRPERSON
	\$168,940.72	HACKNEY, CAMERON R	DEAN
	\$168,000.00	SCOTT, DIANA F	PROFESSOR
	\$168,000.00	MAZEY, MARY ELLEN	DEAN
	\$166,324.00	GRAY, KENNETH DARN	VICE PRESIDENT OF ST
	\$165,426.08	CROUT, RICHARD J	PROFESSOR
	\$163,898.00	MARTIN, CHRISTINE	VICE PRESIDENT
	\$163,875.00	PHILLIPS, MARGARET R	VICE PRESIDENT
	\$163,632.00	DORER, THOMAS	GENERAL COUNSEL
	\$163,492.00	PUCE, AINA	PROFESSOR
	\$163,197.00	KALEND, ANDRE M	PROFESSOR (SM)
	\$162,656.00	COTE, LAWRENCE S	ASSOC PROVOST FOR EX
	\$162,600.65	MARTIN, ELIZABETH J	DEAN
	\$159,862.50	SABA, THOMAS M	ASSOCIATE VICE PRESI
	\$159,826.00	VERNON, MICHAEL WAL	PROFESSOR (SM)
	\$158,873.88	BUCKLEW, NEIL S	PROFESSOR
	\$158,625.00	DURBIN, DANIEL A	ASSOCIATE VICE PRESI
	\$158,183.11	WOERNER, BRIAN D	CHAIRPERSON
	\$157,648.68	BUTCHER, FRED R	SR ASSOCIATE VICE PR
	\$157,588.00	DEAN, RUSSELL K	ASSOCIATE PROVOST
	\$156,844.00	MORRISON, SIDNEY C	ASSOCIATE PROVOST FO
	\$154,577.25	HAM, RICHARD J	DIRECTOR
	\$154,500.00	BEILEIN, JOHN PATRICK	HEAD COACH
	\$154,350.00	PRESCOTT, JOHN E	DEAN
	\$154,024.00	SCHWINGHAMMER, TE	CHAIRPERSON
	\$153,174.76	ALKON, DANIEL LEON	PROFESSOR
	\$152,337.00	DELP, MICHAEL DAVID	PROFESSOR
	\$151,442.34	LOGAR, CYRIL M	ASSOCIATE DEAN
	\$150,000.00	RODRIGUEZ, RICHARD	HEAD COACH
	\$148,724.00	WEAVER, BRYAN D	ASSISTANT PROFESSOR
	\$147,456.00	ROCKETT, IAN RICHA	PROFESSOR
	\$146,973.91	D'ALESSANDRI, ROBER	VICE PRESIDENT OF HE
	\$145,785.14	FISHER, JOSEPH C	ASSOCIATE VICE PRESI
	\$145,600.00	ODELL, KERRY S	CAMPUS PROVOST

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$145,000.00	NAZ, RAJESH K	PROFESSOR
	\$144,878.00	WILKS, DAVID H	PROFESSOR (SM)
	\$143,989.66	REDDY, YENUMULA V	PROFESSOR
	\$143,325.00	JACQUES, CHARLES H	DEAN
	\$142,420.68	WITT, TOM S	ASSOCIATE DEAN
	\$141,851.88	BARBERO, EVER J	CHAIRPERSON
	\$140,738.00	DEBIASE, CHRISTINA B	ASSOCIATE DEAN
	\$140,600.00	BISE, CHRISTOPHER JO	CHAIRPERSON
	\$140,535.00	BOEGEHOLD, MATTHE	PROFESSOR
	\$140,426.00	CASTEEL, JEFFREY A	ASSISTANT COACH
	\$140,000.00	RAJENDRAN, V M	PROFESSOR
	\$140,000.00	HENDRYX, MICHAEL SH	ASSOCIATE PROFESSOR
	\$139,825.92	WILSON, CECIL B	ASSOCIATE PROVOST FO
	\$139,774.00	HAGGETT, ROSEMARY	SPECIAL ASSISTANT TO
	\$139,379.36	NGAN, PETER W	PROFESSOR
	\$138,930.50	JUCKETT, GREGORY	PHYSICIAN
	\$138,930.50	HELSLEY, JAMES D	PHYSICIAN
	\$138,930.50	CLEAVENGER, RONALD	PHYSICIAN
	\$138,600.80	SCHULTZ, JOHN BERNA	DEAN
	\$137,615.92	O'BRIEN, FRANCES LOR	DEAN
	\$135,848.80	RAYLMAN, RAYMOND R	PROFESSOR
	\$135,363.57	MCCONNELL, JOYCE E	ASSOCIATE DEAN
	\$135,022.00	NARDI, ANNE H	DEAN
	\$134,951.77	MYERS, WARREN R	ASSOCIATE DEAN
	\$134,673.14	PRICE, SHELIA S	ASSISTANT DEAN
	\$134,302.93	VINSON, WILLIAM ELLIS	ASSOCIATE DIRECTOR
	\$133,403.92	FRISCH, STEVEN MILES	PROFESSOR
	\$133,257.28	LOHMANN, NANCY L	SENIOR ADVISOR TO TH
	\$133,250.00	REYNOLDS, ELIZABETH	ASSOCIATE VICE PRESI
	\$133,182.98	DISALVO, CHARLES R	PROFESSOR
	\$133,148.00	MILLER, DAVID E.	EXECUTIVE OFFICER
	\$131,746.06	THOMAS, JOHN GILBER	PROFESSOR (SM)
	\$131,660.00	REASOR, MARK J	PROFESSOR
	\$131,493.48	BROOKS, DANA D	DEAN
	\$131,413.00	LINTON, CHARLES G JR	OLAR DIRECTOR
	\$131,397.00	CHARON, NYLES W	PROFESSOR
	\$130,872.00	KONAT, GREGORY W	PROFESSOR
	\$130,596.02	MILLER, MICHAEL R	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$130,299.00	MAGEE, CALVIN	ASSISTANT COACH
	\$130,249.07	SHOWALTER, K C	PROFESSOR
	\$130,135.86	DADYBURJOR, DADY B	CHAIRPERSON
	\$129,696.01	PETROS, WILLIAM PHIL	ASSOCIATE DIRECTOR
	\$128,687.00	ELLIOTT, THOMAS A	PROFESSOR
	\$128,237.47	ASHDOWN, GERALD GR	PROFESSOR
	\$127,981.00	CALLERY, PATRICK STE	CHAIRPERSON
	\$127,812.01	RIEDEL, HEIMO	PROFESSOR
	\$127,750.00	HORN, KIMBERLY A	ASSOCIATE PROFESSOR
	\$127,750.00	DINO, GERI ANNE	ASSOCIATE PROFESSOR
	\$127,720.00	HE, PING N	PROFESSOR
	\$127,720.00	BERREBI, ALBERT S	PROFESSOR
	\$127,720.00	KELLEY, GEORGE A JR	PROFESSOR
	\$127,458.00	LORINCE, FRANK RUSS	DIRECTOR
	\$127,176.65	CLECKLEY, FRANKLIN	PROFESSOR
	\$126,691.10	ISKANDER, WAFIK H	CHAIRPERSON
	\$126,137.64	HORNBROOK, R	PROFESSOR
	\$126,027.00	DAVIS, MARY E	PROFESSOR
	\$125,321.52	BAKER, BARTON S	CHAIRPERSON
	\$125,000.00	HARTMAN-ADAMS, HOL	PHYSICIAN
	\$124,887.11	SCHREURS, BERNARD	PROFESSOR
	\$124,355.00	PETERSON, CURT MOR	ASSOCIATE VICE PRESI
	\$124,270.15	CLARK, NIGEL N	PROFESSOR
	\$124,230.39	BASTRESS, ROBERT MI	PROFESSOR
	\$123,972.30	MCINTOSH, JENNIFER A	EXECUTIVE OFFICER FO
	\$123,947.76	SUN, MIAO-KUN	RESEARCH ASSOCIATE
	\$123,911.08	BROWN, JAMES R	PROFESSOR
	\$123,805.58	NEIDERMEYER, ADOLP	PROFESSOR
	\$123,611.00	SALATI, LISA M	PROFESSOR
	\$123,406.53	SATTERFIELD, DAVID C	SPECIAL ASSISTANT TO
	\$123,383.96	GERBO, KAREN CLARK	PHYSICIAN
	\$123,347.89	KING, FRED L JR	ASSOCIATE DEAN
	\$123,305.66	WENGER, SHARON LOU	PROFESSOR (SM)
	\$123,265.06	DEY, ASHOK S	DIRECTOR
	\$122,643.04	STEWART, DAVID C	DEAN
	\$122,506.15	HARRIS, TREVOR M	CHAIRPERSON
	\$122,500.00	WYSOLMERSKI, ROBER	PROFESSOR
	\$122,323.68	BYRD, JACK	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$122,321.00	BAJURA, RICHARD A	DIRECTOR
	\$122,293.50	HALL, DONALD EUGENE	CHAIRPERSON
	\$121,617.16	STITZEL, ROBERT E	PROFESSOR
	\$121,285.37	RILEY, WILLIAM B JR	CHAIRPERSON
	\$120,825.08	GORHAM, JOAN S	ASSOCIATE DEAN
	\$119,831.15	CARDI, VINCENT P	PROFESSOR
	\$119,600.84	CONNER, PATRICK W	DIRECTOR
	\$119,577.97	THOMPSON, BRENDA S	ASSISTANT VICE PRESI
	\$118,447.88	FRIEDBERG, JAMES J	PROFESSOR
	\$118,158.57	MCNEEL, JOSEPH FRAN	CHAIRPERSON
	\$118,000.00	KHAN-DAWOOD, FIRYA	PROFESSOR
	\$117,813.00	WANKER, ROBERT LEW	ASSISTANT DEAN
	\$117,750.00	STAUBER, WILLIAM T	PROFESSOR
	\$117,713.60	WEETE, JOHN DONALD	VICE PRESIDENT FOR R
	\$117,489.01	RIEMENSCHNEIDER, SH	CHAIRPERSON
	\$117,484.79	LYONS, DONALD W	PROFESSOR
	\$117,456.69	BECKER, PAUL E	SENIOR ASSOCIATE DIR
	\$117,427.00	FELIACHI, ALI	PROFESSOR
	\$117,000.00	CLINE, BRANDON N	ASSISTANT PROFESSOR
	\$116,839.54	PENG, SYD S	PROFESSOR
	\$116,760.80	TORSNEY, CHERYL B	ASSOC PROVOST FOR AC
	\$116,707.99	LEWIS, PAUL E	CHAIRPERSON
	\$116,567.97	MCGINLEY, PATRICK C	PROFESSOR
	\$116,501.02	CRAIG, CHARLES R	PROFESSOR
	\$116,296.99	MCDIARMID, MARJORIE	PROFESSOR
	\$116,080.00	LANDRETH, KENNETH S	PROFESSOR
	\$115,856.85	MCLAUGHLIN, JAMES A	PROFESSOR
	\$115,838.00	DUCATMAN, ALAN M	CHAIRPERSON
	\$115,733.69	SCHAUPP, DIETRICH L	PROFESSOR
	\$115,698.85	FULLER, JACK A	CHAIRPERSON
	\$115,032.77	CHOW, KEWN V	PROFESSOR
	\$115,000.00	SUNDARAM, UMAPATH	DEPARTMENT SECTION C
	\$114,834.46	GUPTA, RAKESH K	PROFESSOR
	\$114,330.00	OLSON, JOAN K	ASSOCIATE PROFESSOR
	\$114,166.00	JACKNOWITZ, ARTHUR	PROFESSOR
	\$114,083.00	JACKSON, C RUSSELL	ASSOCIATE PROFESSOR
	\$113,981.75	SMITH, D K	ASSOCIATE DEAN
	\$113,952.00	RILEY, CAMILLE M	ASSOCIATE PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$113,775.00	STEWART, WILLIAM LE	ASSISTANT COACH
	\$113,557.50	HANSBARGER, LUTHER	ASSOCIATE VICE PRESI
	\$113,143.00	HARRIS, CAROLE V	PROFESSOR (SM)
	\$113,035.43	PUDERBAUGH, DAVID T	PROFESSOR
	\$113,022.00	MAKER, MICHAEL JON	ASSOCIATE COACH
	\$112,998.94	ALMASY, RUDOLPH	ASSOCIATE DEAN
	\$112,994.00	DUCATMAN, BARBARA	CHAIRPERSON
	\$112,865.00	FINKEL, MITCHELL S	PROFESSOR
	\$112,668.00	DUNN, JERRY MICHAEL	ASSOCIATE COACH
	\$112,292.00	FRICK, MATHIS P	CHAIRPERSON
	\$112,281.25	BROWN, PAUL B	PROFESSOR
	\$112,071.49	HARNER, E JAMES	CHAIRPERSON
	\$111,507.53	RICHARDS, MARK W	ASSISTANT PROFESSOR
	\$111,437.86	REECE, WILLIAM S	PROFESSOR
	\$111,421.44	DAY-PERROOTS, SUSAN	DEAN
	\$111,252.35	AMERI, SAMUEL	CHAIRPERSON
	\$110,494.52	BROOKS, RICHARD C	PROFESSOR
	\$110,354.65	MAUST, ROBERT S	PROFESSOR
	\$110,332.40	HOTA, GANGARAO V	PROFESSOR
	\$110,079.30	ELKINS, JAMES R	PROFESSOR
	\$110,000.00	JIANG, BINGHUA	ASSOCIATE PROFESSOR
	\$110,000.00	MORGAN, SUSAN K	CLINICAL ASSOCIATE P
	\$109,896.33	HORNAK, LAWRENCE A	PROFESSOR
	\$109,894.62	HALLIBURTON, LARRY	PROFESSOR
	\$109,573.43	PONTE, CHARLES D	PROFESSOR
	\$108,857.00	RAZMUS, THOMAS F	PROFESSOR
	\$108,740.89	RILEY, RICHARD A JR	ASSOCIATE PROFESSOR
	\$108,573.40	MAYS, MICHAEL E	PROFESSOR
	\$108,445.00	HAND, HERBERT L.	ASSISTANT COACH
	\$108,445.00	JONES, LYLE A JR	ASSISTANT COACH
	\$108,445.00	GIBSON, ANTHONY LAM	ASSISTANT COACH
	\$108,445.00	KIRELAWICH, WILLIAM	ASSISTANT COACH
	\$108,445.00	TALL, BRUCE JASON	ASSISTANT COACH
	\$108,287.00	ZIEMKIEWICZ, PAUL F	DIRECTOR
	\$108,283.00	LINBERG, JOHN V	CHAIRPERSON
	\$108,238.87	WALLS, RICHARD T	PROFESSOR
	\$107,975.30	REED, MARYANNE	DEAN
	\$107,646.00	PARSONS, ROBERT M	DEPUTY ATHLETIC DIRE

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$107,484.61	PETRONIS, JOHN J	PROFESSOR
	\$107,439.00	DOUGLAS, STEPHEN L	DIRECTOR
	\$107,436.93	MARTINELLI, DAVID R	CHAIRPERSON
	\$107,376.94	PERONE, MICHAEL T	CHAIRPERSON
	\$107,222.48	DAVALOS, JULIO F	PROFESSOR
	\$107,215.17	HUDAK, RANDAL	DIRECTOR
	\$106,725.75	WINSOR, WILLIAM J	ASSOCIATE DEAN
	\$106,682.32	BERESFORD, WILLIAM	PROFESSOR
	\$106,423.06	AMINIAN, KHASHAYAR	PROFESSOR
	\$106,226.00	BRADLYN, ANDREW S	PROFESSOR
	\$106,153.17	BONE, PAULA F	PROFESSOR
	\$106,022.00	HOELDTKE, ROBERT D	PROFESSOR
	\$105,882.24	INSKEEP, EMMETT K	PROFESSOR
	\$105,778.16	NUTTER, ROY S JR	PROFESSOR
	\$105,769.88	LOWE, MYRA N	UNIVERSITY LIBRARIAN
	\$105,676.80	JAIN, ABNASH C	PROFESSOR
	\$105,672.00	MARTON, RONALD TIM	DIRECTOR
	\$105,668.59	PHIPPS, TIMOTHY T	INTERIM DIVISION DIR
	\$105,589.28	KUROV, ALEXANDER A	ASSISTANT PROFESSOR
	\$105,536.00	MADHAVAN, SUNDARES	CHAIRPERSON
	\$105,452.39	WATTS, ROYCE J	ASSOCIATE DEAN
	\$105,234.15	BALVERS, RONALD J	PROFESSOR
	\$104,953.20	CULBERSON, JAMES L	PROFESSOR
	\$104,839.45	ROBERTS, ROBERT E	DIRECTOR
	\$104,741.78	REILLY, FRANK D	PROFESSOR
	\$104,723.00	HILLGARTNER, FRANK	PROFESSOR
	\$104,683.66	PUSHKIN, ANN B	PROFESSOR
	\$104,419.00	GANNETT, PETER M	ASSOCIATE CHAIRPERSO
	\$104,390.87	KUHLMAN, JOHN M	PROFESSOR
	\$104,355.68	COUGHLIN, JOHN T	HSC COMMUNICATIONS D
	\$104,332.93	TRAPP, GEORGE E	PROFESSOR
	\$104,317.00	LOVELL, J STEPHEN	ASSISTANT PROFESSOR
	\$104,285.00	MARSHALL, WILLIAM R	PROFESSOR
	\$103,945.00	SMITH, MARY JANE	ASSOCIATE DEAN
	\$103,839.00	SMITH, DAVID J	PROFESSOR
	\$103,366.69	KHOO, CHENG HOR	DIRECTOR
	\$103,225.00	PERSILY, CYNTHIA ARM	PROFESSOR
	\$102,997.78	PEARSON, TIMOTHY A	CHAIRPERSON

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$102,751.81	PARISER, DAVID B	PROFESSOR
	\$102,696.53	MCCOMBIE, RANDY P	CHAIRPERSON
	\$102,670.28	GAUTAM, MRIDUL	PROFESSOR
	\$102,625.00	WEED, SCOTT A	ASSOCIATE PROFESSOR
	\$102,500.00	DAWOOD, MOHAMED Y	PROFESSOR
	\$102,315.61	BANVARD-FOX, CHRISTI	PHYSICIAN
	\$102,127.57	ELKIN, RANDYL D	PROFESSOR
	\$102,120.74	SCHAEFFER, PETER V	PROFESSOR
	\$102,093.07	OUTTERSON, MICHAEL	PROFESSOR
	\$102,080.30	MYERS, THOMAS H	PROFESSOR
	\$102,062.02	LAKE, MARTHA JANE	PROFESSOR
	\$101,999.66	ELLINGTON, MICHAEL A	ASSISTANT VICE PRESI
	\$101,841.82	MORRIS, BONNIE W	ASSOCIATE PROFESSOR
	\$101,815.70	SCIME, EARL E	CHAIRPERSON
	\$101,612.08	BAKOS, LESTER H	PROFESSOR
	\$101,426.21	GHALICHEBAF, MOHSS	PROFESSOR
	\$101,382.09	LATTAL, KENNON A	CENTENNIAL PROFESSOR
	\$101,244.03	HAGAN, JOE D	CHAIRPERSON
	\$101,187.00	SHEIL, JAMES M	ASSOCIATE PROFESSOR
	\$101,097.00	GARBUTT, KEITH	DEAN
	\$100,949.00	ABATE, MARIE A	PROFESSOR
	\$100,749.28	LEWIS, RONALD L	PROFESSOR
	\$100,550.41	SPEAKER, PAUL J	ASSOCIATE PROFESSOR
	\$100,518.00	VANDYKE, KNOX	PROFESSOR
	\$100,389.00	PORE, ROBERT S	PROFESSOR
	\$100,317.04	ZONDLO, JOHN W	PROFESSOR
	\$100,283.15	HOUSNER, LYNN D	ASSOCIATE DEAN
	\$100,150.27	DICLERICO, R E	PROFESSOR
	\$100,124.00	MAWHINNEY, MICHAEL	PROFESSOR
	\$100,105.20	FLEMING, ARRON S	ASSISTANT PROFESSOR
	\$100,000.00	PIEDIMONTE, GIOVANNI	CHAIRPERSON
	\$100,000.00	BUSH, STEPHEN HARO	ASSOCIATE PROFESSOR
	\$100,000.00	CAREY, MICHAEL ALAN	HEAD COACH
	\$100,000.00	LOYD, GARY E	CHAIRPERSON
	\$99,971.19	SNIVELY, DAVID W	ASSOCIATE DIRECTOR
	\$99,831.78	EDELSTEIN, BARRY A	PROFESSOR
	\$99,695.58	BLOBAUM, ROBERT E J	CHAIRPERSON
	\$99,360.31	TURTON, RICHARD	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$99,352.60	KLEIST, VIRGINIA FRAN	ASSOCIATE PROFESSOR
	\$99,279.46	ADAMS, TIMOTHY D	CHAIRPERSON
	\$99,152.28	PEACE, ALAN G	ASSOCIATE PROFESSOR
	\$99,139.00	DURHAM, JOHN P	PROFESSOR
	\$98,931.50	SALM, ADRIENNE K	PROFESSOR
	\$98,880.00	DELP, JUDY MARIE MUL	ASSOCIATE PROFESSOR
	\$98,866.36	DOOLEY, ELIZABETH A	PROFESSOR
	\$98,844.00	RAZMIANFAR, NASSER	DIRECTOR
	\$98,839.00	JOHNSON, MICHAEL D	PROFESSOR
	\$98,650.42	SCULLY, JUDITH ALLIS	PROFESSOR
	\$98,289.91	CREESE, ROBERT C	PROFESSOR
	\$97,995.00	SHULMAN, ELLIOT R	ASSOCIATE PROFESSOR
	\$97,911.16	ECK, RONALD W	PROFESSOR
	\$97,696.59	NATH, JOGINDER	PROFESSOR
	\$97,547.33	CADY, THOMAS C	PROFESSOR
	\$97,529.55	RUSCELLO, DENNIS M	PROFESSOR
	\$97,436.53	SCHERR, FREDERICK C	PROFESSOR
	\$97,375.00	FISHER, JENNIFER L	CHIEF OF STAFF
	\$97,366.00	WIMMER, MARY J	PROFESSOR
	\$97,366.00	SHAFFRON, PETE JR	PROFESSOR
	\$97,201.10	GOINS, RUTH T	ASSOCIATE PROFESSOR
	\$97,017.00	COWAN, BARTON ZALM	VISITING PROFESSOR
	\$96,975.91	KENNEL, ELLIOT BYRO	PROGRAM COORDINATO
	\$96,931.03	SMITH, JAMES E	PROFESSOR
	\$96,924.00	MARTIN, ALAN B	ASSISTANT VICE PRESI
	\$96,876.00	COBEN, JEFFREY HY	DIRECTOR
	\$96,836.06	SOBEL, RUSSELL S	PROFESSOR
	\$96,679.74	WOOD, JOHN A	ASSISTANT PROFESSOR
	\$96,527.04	COOK, ROBERT W	ASSOCIATE PROFESSOR
	\$96,428.16	STILLER, ALFRED H	PROFESSOR
	\$96,341.15	KUGLER, EDWIN L	PROFESSOR
	\$96,320.00	LEWIS, LEONARD H	DIRECTOR
	\$96,041.04	MAHONEY, THOMAS CH	DIRECTOR
	\$95,979.54	FINKLEA, HARRY O	CHAIRPERSON
	\$95,885.60	SMALL, STEPHEN A	UNIT COORDINATOR
	\$95,867.69	GOERES, ERNEST R	PROFESSOR
	\$95,855.90	DAILEY, ROBERT A	PROFESSOR
	\$95,836.80	SCOTT, VIRGINIA G	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$95,836.70	BELLAMY, GAIL ROCHE	ASSOCIATE DIRECTOR
	\$95,827.99	HELMKAMP, JAMES C	RESEARCH PROFESSOR
	\$95,680.00	CYR, JANET LEE	ASSISTANT PROFESSOR
	\$95,520.00	PIETROWSKI, CARA R	DIRECTOR
	\$95,516.00	MECKSTROTH, RICHAR	PROFESSOR
	\$95,487.00	ROJANASAKUL, YONGY	PROFESSOR
	\$95,446.83	FRANCE, KAREN R	ASSOCIATE PROFESSOR
	\$95,380.00	SHARP, RUSSELL ALAN	ASSOCIATE ATHLETIC D
	\$95,330.00	ALFRED, NANCY LOUIS	ASSOCIATE DEAN
	\$95,200.00	WILLIAMS, TIMOTHY P	DIRECTOR
	\$94,964.00	WALKER, DAVID H	PROFESSOR
	\$94,893.20	ZANIEWSKI, JOHN PAUL	PROFESSOR
	\$94,886.00	BARWIS, MICHAEL C	HEAD COACH
	\$94,573.27	FAMOURI, PARVIZ	PROFESSOR
	\$94,526.98	KEYES, GORDON G	PROFESSOR
	\$94,351.13	LASS, NORMAN J	PROFESSOR
	\$94,286.65	OLSON, DALE P	PROFESSOR
	\$94,262.00	HOUCK, MAX MICHAEL	DIRECTOR
	\$94,085.00	QUIGLEY, WILLIAM R	DIRECTOR
	\$93,678.61	JUSTICE, JESSICA A	ASSISTANT DEAN
	\$93,618.32	MORRIS, GARY J	PROFESSOR
	\$93,600.00	WALSH, MICHAEL FRAN	ASSISTANT PROFESSOR
	\$93,585.00	LUNNEY, JUNE R	ASSOCIATE DEAN
	\$93,369.78	STUCHELL, ROBERT N	PROFESSOR
	\$93,348.09	NELSON, THOMAS JOH	RESEARCH ASSOCIATE
	\$93,341.00	SHUMAN, SHERRY W	ADJUNCT ASSOCIATE PR
	\$93,242.00	MCCRONE, SUSAN HILL	CHAIRPERSON
	\$93,207.00	TORRES, ASCENSION M	ASSOCIATE PROFESSOR
	\$93,190.00	HARRIS, CHARLES L	PROFESSOR
	\$93,155.45	BISSONNETTE, GARY K	PROFESSOR
	\$93,136.76	MANCINI, C G	ASSOCIATE DEAN
	\$92,962.74	DEAN, JAMES M	DIRECTOR
	\$92,930.00	SHELTON, ELISABETH	ASSOCIATE DEAN
	\$92,755.26	CUKIC, BOJAN	ASSOCIATE PROFESSOR
	\$92,639.90	DENTON, JAMES W	ASSOCIATE PROFESSOR
	\$92,634.88	BROWN, PAMELA K	ASSOCIATE DIRECTOR
	\$92,559.43	DAWLEY, DAVID DANIE	ASSOCIATE PROFESSOR
	\$92,516.37	NAPOLITANO, MARCELL	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$92,502.35	GERMAIN, CHERYL A	INSTRUCTOR (SM)
	\$92,502.34	ECKMAN, JOHN M	INSTRUCTOR (SM)
	\$92,502.00	FORD, GARRETT W	ASSOCIATE ATHLETIC D
	\$92,500.00	CROSNO, JODY L	ASSISTANT PROFESSOR
	\$92,500.00	GENTRY, RICHARD JOH	ASSISTANT PROFESSOR
	\$92,354.10	MACDONALD, WILLIAM	PROFESSOR
	\$92,311.64	PLEIN, L CHRISTOPHER	CHAIRPERSON
	\$92,239.56	CHESTER, ANN L	ASSISTANT VP FOR HEA
	\$92,211.36	COOK, STEPHEN LEE	PROGRAM LEADER
	\$92,156.00	STAMATAKIS, MARY K	ASSISTANT DEAN
	\$92,007.10	SHERWOOD, LAURALE	PROFESSOR
	\$92,000.00	KOSSLOW, DAVID ROB	DIRECTOR OF PAYROLL
	\$91,928.20	BROWN, DAVID K	ASSOCIATE DIRECTOR
	\$91,924.56	LIVELY, LISA ANN	DIRECTOR
	\$91,891.00	FOOR, JAMES R	PROFESSOR
	\$91,433.22	CELIK, ISMAIL	PROFESSOR
	\$91,400.00	MOORE, LUANN MARIE	DIRECTOR
	\$91,339.85	LONG, DAVID R	DIRECTOR
	\$91,293.40	YU, JING JIE	RESEARCH ASSOCIATE P
	\$91,266.26	LARKIN, KEVIN T	PROFESSOR
	\$91,230.18	LOTH, JOHN L	PROFESSOR
	\$91,229.59	SIRIWARDANE, HEMA J	PROFESSOR
	\$91,225.28	KHAIR, ABDUL W	PROFESSOR
	\$91,073.00	RIDGWAY, WILLIAM C	ASSISTANT DEAN
	\$91,004.24	BLAKELY, GERALD L	ASSOCIATE PROFESSOR
	\$91,000.00	IZZO, NICOLE C	HEAD COACH
	\$90,985.03	SMITH, NORTON P II	PROFESSOR
	\$90,912.64	KERR, BEVERLY D	ASSOCIATE GENERAL CO
	\$90,806.78	JARAIEDI, MAJID	PROFESSOR
	\$90,640.00	GIBSON, LAURA F	ASSOCIATE PROFESSOR
	\$90,640.00	LUO, JIA	ASSOCIATE PROFESSOR
	\$90,640.00	AGMON, ARIEL	ASSOCIATE PROFESSOR
	\$90,640.00	CUFF, CHRISTOPHER F	ASSOCIATE PROFESSOR
	\$90,640.00	MATHERS, PETER HIRA	ASSOCIATE PROFESSOR
	\$90,255.00	MA, JOSEPH K	PROFESSOR
	\$90,157.49	MCGRAW, JAMES B	PROFESSOR
	\$90,023.90	BERRY, ANN BAILEY	ASSOCIATE DIRECTOR
	\$90,000.00	ROTH, LAURA L	HSC INFORMATION SYST

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$90,000.00	PETTY, TRICIA LONG	ASSISTANT VICE PRESI
	\$89,960.11	SMITH, BARON V	ASSOCIATE DIRECTOR
	\$89,953.00	TESSARO, IRENE ANN	RESEARCH PROFESSOR
	\$89,929.69	GOPALAKRISHNAN, BH	PROFESSOR
	\$89,664.00	SLAIN, DOUGLAS C	ASSOCIATE PROFESSOR
	\$89,538.31	TAYLOR, JOHN E	ASSOCIATE PROFESSOR
	\$89,500.00	BRYNER, RANDALL W	ASSOCIATE PROFESSOR
	\$89,406.56	VOJDIK, VALORIE K	ASSOCIATE PROFESSOR
	\$89,370.00	COYNE, CATHY ANN	ASSOCIATE PROFESSOR
	\$89,295.39	MYERS, KATHY M	PROFESSIONAL TECHNOL
	\$89,204.84	HARPER-DORTON, KAR	PROFESSOR
	\$89,121.00	SCHARMAN, ELIZABETH	PROFESSOR
	\$89,100.00	FRANCE, CHERYL A	ASSISTANT PROFESSOR
	\$89,059.91	BESS, DAVID M	CHAIRPERSON
	\$88,899.74	HAZEN, KATHLEEN COL	PROFESSIONAL TECHNOL
	\$88,895.24	KOAY, MARY ELLEN	PROFESSOR
	\$88,877.09	TAN, DONG PING	RESEARCH ASSOCIATE
	\$88,797.33	MEANS, KENNETH H	PROFESSOR
	\$88,704.18	ABBOTT, ASHOK B	ASSOCIATE PROFESSOR
	\$88,695.36	LINGER, BARRY T	ASSISTANT DEAN
	\$88,528.47	DELLA-GIUSTINA, DANI	PROFESSOR
	\$88,478.57	PHILLIPS, RUTHELLEN	EXTENSION SPECIALIST
	\$88,289.16	PERROTTA, PETER L	ASSOCIATE PROFESSOR
	\$88,232.00	GRABER, STEPHEN G	ASSOCIATE PROFESSOR
	\$88,200.00	ELLIOTT, DAVID P	PROFESSOR
	\$88,149.36	BRANDT, MARY ROBER	ASSOCIATE GENERAL CO
	\$88,085.00	LEMIEUX, SUSAN KATH	ASSISTANT PROFESSOR
	\$88,077.00	VESELICKY, LOUISE M	CLINICAL ASSOCIATE P
	\$88,073.20	WIDNEY, KAYE C	DIRECTOR
	\$88,046.00	OSTROW, CATHERINE L	CHAIRPERSON
	\$88,029.66	SHOUKRY, SAMIR NABI	PROFESSOR
	\$88,023.51	COOLEY, WILS L III	PROFESSOR
	\$88,000.00	WALLS, ALLAN T	ASSISTANT PROFESSOR
	\$88,000.00	YUH, ADELINE WOUAK	ASSISTANT PROFESSOR
	\$87,975.00	HALABE, ANJALI B	DIRECTOR
	\$87,943.00	STEVENSON, JAMES M I	CHAIRPERSON
	\$87,922.17	MOHAGHEGH, SHAHAB	PROFESSOR
	\$87,870.00	ADEL, ANOUSHIRVAN	ASSISTANT PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$87,694.75	NOORE, AFZEL	ASSOCIATE PROFESSOR
	\$87,545.76	LOHMANN, ROGER A	PROFESSOR
	\$87,500.00	HEAMES, JOYCE THOM	ASSISTANT PROFESSOR
	\$87,417.41	LEVELLE, ASUNTINA S	ASSISTANT DEAN
	\$87,398.89	SKOUSEN, JEFFREY G	PROFESSOR
	\$87,296.79	GESK, ROBERT JOSEP	UNIT ASSISTANT COORD
	\$87,237.62	NIEUSMA, GERALD E	ASSISTANT PROFESSOR
	\$87,055.77	BANIECKI, JOHN FERDI	EXTENSION SPECIALIST
	\$87,046.00	MORRIS, CHARLES G	ASSOCIATE DIRECTOR
	\$87,035.84	LEONARD, NANCY H	ASSISTANT PROFESSOR
	\$86,809.26	IRWIN, CAULTON L	PROGRAM COORDINATO
	\$86,780.74	KOIKE, KAZUNARI	PROFESSOR (SM)
	\$86,679.71	INSCH, GARY S	ASSISTANT PROFESSOR
	\$86,646.17	GLENN, MARGARET KA	ASSOCIATE PROFESSOR
	\$86,586.50	MENDOLA, JANINE D.	ASSOCIATE PROFESSOR
	\$86,530.59	KLINKHACHORN, POWS	PROFESSOR
	\$86,525.14	ROBERTS, CAPRICE LIZ	ASSOCIATE PROFESSOR
	\$86,520.02	VALENTI, MATTHEW CH	ASSOCIATE PROFESSOR
	\$86,477.00	PACK, ROBERT PAUL	ASSOCIATE PROFESSOR
	\$86,292.00	CHARNESKIE, PHILIP R	DIRECTOR
	\$86,105.88	PETERSEN, JEFFREY L	PROFESSOR
	\$86,064.00	MAKELA, EUGENE H	ASSOCIATE PROFESSOR
	\$86,011.60	AMMAR, HANY H	PROFESSOR
	\$86,000.00	REED, HAROLD HANWA	ASSOCIATE PROFESSOR
	\$85,914.56	SPLETH, JANICE SUE	PROFESSOR
	\$85,765.76	SURENDRA, NANDA C	ASSISTANT PROFESSOR
	\$85,758.99	BAGBY, MICHAEL D	ASSOCIATE PROFESSOR
	\$85,681.69	WOLOSHUK, JEAN M	EXTENSION SPECIALIST
	\$85,624.24	SHUMWAY, JAMES M	PROFESSOR
	\$85,600.00	HORNSBY, WILLIAM G	ASSOCIATE PROFESSOR
	\$85,457.00	HOWES, TERRI LYNN	ASSOCIATE ATHLETIC D
	\$85,443.48	MCNEIL, DANIEL W	PROFESSOR
	\$85,430.00	LUKOMSKI, SLAWOMIR	ASSOCIATE PROFESSOR
	\$85,333.00	HIGA, GERALD M	ASSOCIATE PROFESSOR
	\$85,240.68	YURA, CATHERINE A	DIRECTOR
	\$85,115.28	ALTHOUSE, RONALD C	PROFESSOR
	\$85,092.08	TAKACS, AMY LYNN	PHARMACIST
	\$85,067.84	KAMMER, THOMAS W	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$85,000.00	KIMBALL, GINA MARIE	CLINICAL ASSISTANT P
	\$85,000.00	SCURI, MARIO	ASSISTANT PROFESSOR
	\$84,788.00	EBRON, ALFRED E JR	PROGRAM COORDINATO
	\$84,712.70	FRIEND, ROBERT DAVI	DIRECTOR
	\$84,710.00	MARTIN, CHRIS A	ASSOCIATE PROFESSOR
	\$84,667.00	ROSSELLO NEVAREZ, J	ASSOCIATE GENERAL CO
	\$84,650.80	KARRAKER, KATHERIN	PROFESSOR
	\$84,537.27	MATLICK, DARIN K	CLINICAL ASSISTANT P
	\$84,424.68	FREMOUW, WILLIAM J	PROFESSOR
	\$84,300.76	ROSS, ARUN A	ASSISTANT PROFESSOR
	\$84,265.28	CUMMINGS, ANDRE DO	ASSOCIATE PROFESSOR
	\$84,247.90	ABEL, REBECCA JANE S	DEPARTMENT SECTION C
	\$84,139.50	CHEN, HUNG-LIANG	PROFESSOR
	\$84,119.30	GULLION, TERRY WILLI	PROFESSOR
	\$84,059.29	GARTIN, STACY A	PROFESSOR
	\$84,000.00	UDALL, JOHN NICHOLA	CHAIRPERSON
	\$84,000.00	OBLEADA, LYDIA P	ASSISTANT PROFESSOR
	\$83,987.48	RENTON, J J	PROFESSOR
	\$83,969.46	ERNEST, JOHN RICHA	PROFESSOR
	\$83,926.29	HOUSE, SCOTT D	PHARMACIST
	\$83,871.37	STARCHER, LAUREN PA	PHARMACIST
	\$83,844.11	MAXON, ROBERT M	PROFESSOR
	\$83,779.00	BADZEK, LAURIE A	PROFESSOR
	\$83,769.61	COLLINS, MARY L	EXECUTIVE DIRECTOR F
	\$83,740.66	DINGESS, ONA P	PHARMACIST
	\$83,700.70	SEDGEMAN, JUDITH AR	DIRECTOR
	\$83,686.34	CATHER, G. ANNE	ASSOCIATE DEAN
	\$83,685.85	ROSE, TERRY L	ASSOCIATE PROFESSOR
	\$83,595.15	FLETCHER, JERALD J	PROFESSOR
	\$83,501.55	GYURE, KYMBERLY A	ASSOCIATE PROFESSOR
	\$83,483.00	QUARANTA, JOHN D	PROGRAM COORDINATO
	\$83,473.70	KANG, BRUCE S	PROFESSOR
	\$83,430.00	YU, HANGANG	ASSISTANT PROFESSOR
	\$83,430.00	FRISBEE, JEFFERSON	ASSISTANT PROFESSOR
	\$83,304.00	MENZIES, TIMOTHY JA	ASSOCIATE PROFESSOR
	\$83,278.13	WEBBER, JAMES	ASSOCIATE DIRECTOR
	\$83,259.95	FRANKENHOFF, EULALI	ASSOCIATE PROFESSOR
	\$83,215.71	POPS, GERALD M	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$83,200.00	HYLTON, DONNA KAY	PROFESSIONAL TECHNOL
	\$83,193.08	ABBOTT, JUDY A	ASSISTANT DEAN
	\$83,188.10	HALABE, UDAYA BHATT	PROFESSOR
	\$83,180.20	TAYLOR, DAVID H	DIRECTOR
	\$83,174.81	CHASE, PHILIP N	PROFESSOR
	\$83,110.27	VILSECK, JOHN BIRD	PROFESSIONAL TECHNOL
	\$83,036.23	WALLS, MELINDA F	INTERIM DIRECTOR
	\$82,994.60	CARPENTER, LESLIE D	DIRECTOR
	\$82,934.36	RAYBURN, EDWARD BA	EXTENSION SPECIALIST
	\$82,909.11	HAWLEY, CLIFFORD B	PROFESSOR
	\$82,862.66	BARTH, KARL EDWARD	ASSOCIATE PROFESSOR
	\$82,829.42	MACDONALD, NORA M	PROFESSOR
	\$82,800.00	DEAN, ROBERTA A	DIRECTOR
	\$82,792.84	SMOSNA, RICHARD A	PROFESSOR
	\$82,792.00	RAMEZAN, AMIR	DIRECTOR
	\$82,577.97	HEASLEY, KEITH ANDR	ASSOCIATE PROFESSOR
	\$82,527.47	MARTIS, KENNETH C	PROFESSOR
	\$82,510.07	JALSO, ALEXANDER C	SYSTEMS ADMINISTRATO
	\$82,504.00	MILLECCHIA, RONALD	ASSOCIATE PROFESSOR
	\$82,485.00	PATTEN, JOSEPH A	ASSISTANT DIRECTOR
	\$82,457.02	MUCINO, VICTOR H	PROFESSOR
	\$82,389.36	MORRIS, JAMES A	DIRECTOR
	\$82,340.63	WILMES, DOUGLAS RO	DEAN
	\$82,298.47	CUMMING, JONATHAN	CHAIRPERSON
	\$82,216.59	ADJEROH, DONALD AS	ASSOCIATE PROFESSOR
	\$82,206.41	ESCHEN, ELAINE MARIE	ASSOCIATE PROFESSOR
	\$82,192.36	BUTCHER, ALAN W	ASSISTANT DIRECTOR
	\$82,118.67	FERER, MARTIN V	PROFESSOR
	\$81,990.96	BAHNEMAN, CARL P	PROFESSOR
	\$81,989.26	GUTMANN, LUDWIG	PROFESSOR
	\$81,929.63	VIADERO, ROGER C JR	ASSOCIATE PROFESSOR
	\$81,900.00	CAO, XIAN-AN	ASSISTANT PROFESSOR
	\$81,900.00	LEESON, PETER T	ASSISTANT PROFESSOR
	\$81,900.00	OH, HYUNG-NA	ASSISTANT PROFESSOR
	\$81,881.98	BISHOP, SARA A	PROFESSIONAL TECHNOL
	\$81,674.00	HODGES, BRIAN M	ASSISTANT PROFESSOR
	\$81,632.60	HILEMAN, STANLEY MIC	ASSOCIATE PROFESSOR
	\$81,566.37	GRAFTON, WILLIAM NO	EXTENSION SPECIALIST

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$81,526.86	MORTON, JOSEPH B	PROFESSOR
	\$81,428.00	KYMN, KERN O	PROFESSOR
	\$81,204.00	MCFADDEN, DAVID WA	CHAIRPERSON
	\$81,160.46	COHEN, STANLEY H	PROFESSOR
	\$81,157.43	WHITMORE, R C	PROFESSOR
	\$80,914.98	EDWARDS, BOYD F	PROFESSOR
	\$80,902.66	BISHOP, CLIFTON P	ASSOCIATE PROFESSOR
	\$80,863.19	SRIVASTAVA, ABHISHE	ASSISTANT PROFESSOR
	\$80,860.37	GILES, NANCY C	PROFESSOR
	\$80,796.93	HOGMIRE, HENRY W	EXTENSION SPECIALIST
	\$80,703.03	BROWN, GUENDOLINE	EXTENSION SPECIALIST
	\$80,701.43	KOEPKE, MARK E	PROFESSOR
	\$80,686.59	GOSEVA-POPSTOJANO	ASSISTANT PROFESSOR
	\$80,651.78	MOMEN, JESSIE L	FINANCE AND BUSINESS
	\$80,642.43	KAO, ELIZABETH	PROFESSOR
	\$80,610.25	SIX, MARK LEONARD	PROFESSIONAL TECHNOL
	\$80,545.78	KORAKAKIS, DIMITRIS	ASSISTANT PROFESSOR
	\$80,517.08	BOWERS, D C	PROFESSOR
	\$80,475.40	WICCLAIR, MARK R	PROFESSOR
	\$80,452.87	BASISTHA, ARABINDA	ASSISTANT PROFESSOR
	\$80,444.75	AHLUWALIA, RASHPAL	PROFESSOR
	\$80,356.00	JONES, DINA LYNN	ASSISTANT PROFESSOR
	\$80,284.20	ATKINS, JOHN M	PROFESSOR
	\$80,250.00	BROWN, MATTHEW SC	ASSOCIATE COACH
	\$80,239.00	SCHAFER, ROSANA	ASSOCIATE PROFESSOR
	\$80,236.58	WINN, GARY	PROFESSOR
	\$80,233.20	CAMPIONE, ROBERT J	ASSOCIATE DIRECTOR
	\$80,201.52	DORTON, JOSEPH C	PROFESSOR
	\$80,094.71	EGOROV, ALEXEI VICT	ASSISTANT PROFESSOR
	\$80,021.56	BALASKO, JOHN A	PROFESSOR
	\$80,000.13	PRICE, SANDRA A	RISK MANAGER
	\$80,000.00	GOULD, STACY LYNN	INSTRUCTOR (SM)
	\$80,000.00	HOLLANDER, JOHN MIC	ASSISTANT PROFESSOR
	\$80,000.00	KAN, HONG	RESEARCH ASSISTANT P
	\$80,000.00	TATICH, DANIEL JOSEP	ASSISTANT PROFESSOR
	\$80,000.00	MARTIN, CLIFFORD CAR	ASSISTANT DIRECTOR
	\$79,984.00	HILL, RONALD C	PROFESSOR
	\$79,813.25	FARRIS, G COREY	DIRECTOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$79,761.17	GRAY, DONALD D	PROFESSOR
	\$79,730.11	BEHLING, ROBERT E	PROFESSOR
	\$79,654.00	LIPINSKI, SUE A	PROGRAM DIRECTOR
	\$79,634.80	DOUGLAS, STRATFORD	ASSOCIATE PROFESSOR
	\$79,547.60	MARTIN, MATTHEW M	CHAIRPERSON
	\$79,245.36	SCHMID, NATALIA ANAT	ASSISTANT PROFESSOR
	\$79,200.00	LUO, YI	ASSOCIATE PROFESSOR
	\$79,135.13	WATKINS, DAVID H	INTERIM DIRECTOR
	\$79,078.13	SIVANERI, NITHI T	PROFESSOR
	\$79,060.00	GORDON, PAUL M	ASSOCIATE PROFESSOR
	\$79,050.00	MAYER, ANITA GRACE	DIRECTOR
	\$79,040.00	MCGRAW, TIMOTHY ED	ASSISTANT PROFESSOR
	\$79,040.00	VALIZADEH, POUYA	ASSISTANT PROFESSOR
	\$79,028.40	SHANNON, CLAUDE K	ASSOCIATE PROFESSOR
	\$79,000.00	HAFF, GREGORY	ASSISTANT PROFESSOR
	\$78,935.00	WALKER, ELIZABETH R	ASSOCIATE PROFESSOR
	\$78,929.45	OSCANYAN, B M	PROFESSOR
	\$78,919.35	CHOUDHRY, MOHAMMA	PROFESSOR
	\$78,916.13	YESTER, MARIA M	DEPARTMENTAL DIVISIO
	\$78,912.21	OSTROW, ANDREW C	PROFESSOR
	\$78,864.54	PINTO, SANTIAGO MIGU	ASSISTANT PROFESSOR
	\$78,739.38	IRELAND, GERALDINE M	DIRECTOR
	\$78,727.00	MILLER, GARY B	MEDICAL CENTER PHYSI
	\$78,676.72	HICKS, RAY R	PROFESSOR
	\$78,652.24	MIZES, JAMES S	PROFESSOR
	\$78,527.67	LEYDEN, KEVIN M	DIRECTOR
	\$78,516.11	BOOTH-BUTTERFIELD,	PROFESSOR
	\$78,492.93	TRUMBULL, WILLIAM N	CHAIRPERSON
	\$78,405.20	KENNEY, P BRETT	PROFESSOR
	\$78,356.00	REGER-NASH, WILLIAM	PROFESSOR
	\$78,344.00	WHETSEL, TARA RAQU	CLINICAL ASSISTANT P
	\$78,313.58	SUBRAMANI, KRISHNAM	ASSOCIATE PROFESSOR
	\$78,166.00	HUBER, JASON DELWY	ASSISTANT PROFESSOR
	\$78,159.92	CURRY, CYNTHIA S	DIRECTOR
	\$78,134.41	AMRINE, JAMES W JR	PROFESSOR
	\$78,100.00	WETMORE, STEPHEN J	CHAIRPERSON
	\$78,070.00	CONGDON, HEATHER B	CLINICAL ASSISTANT P
	\$78,065.36	GUNEL, ERDOGAN	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$78,000.00	WYSOLMERSKI, ZOE G	RESEARCH ASSISTANT P
	\$78,000.00	WILLIAMS, CARLA CATH	ASSISTANT DEAN
	\$78,000.00	BOSSARTE, ROBERT M	ASSISTANT PROFESSOR
	\$77,963.76	BANTA, LARRY E	ASSOCIATE PROFESSOR
	\$77,959.90	SLOANE, THOMAS S	SENIOR ASSOCIATE DEA
	\$77,930.88	LI, XIN	ASSISTANT PROFESSOR
	\$77,914.38	STINESPRING, CHARTE	ASSOCIATE PROFESSOR
	\$77,897.55	HELM, ALISON L	INTERIM CHAIR
	\$77,845.29	HARTNETT, RICHARD A	PROFESSOR
	\$77,839.84	LIU, JUN	ASSISTANT PROFESSOR
	\$77,826.34	BRADY, LAURA A	DIRECTOR
	\$77,815.39	STANLEY, CHARLES F	PROFESSOR
	\$77,805.36	NATARAJAN, SUBRAMA	ADVANCED PROFESSION
	\$77,804.72	ATKINS, CAROLYN P	PROFESSOR
	\$77,718.42	ZHANG, CUN-QUAN	PROFESSOR
	\$77,674.12	LIVELY, MATHEW W	ASSOCIATE PROFESSOR
	\$77,635.22	LEWIS, JAMES W	ASSISTANT PROFESSOR
	\$77,592.31	BILGESU, HUSEYIN I	ASSOCIATE PROFESSOR
	\$77,522.23	GEBREMEDHIN, TESFA	PROFESSOR
	\$77,511.67	CANNARELLA, ROSEMA	PROFESSOR (SM)
	\$77,500.00	NURKIEWICZ, TIMOTHY	ASSISTANT PROFESSOR
	\$77,490.97	MILTENBERGER, JAME	PROFESSOR
	\$77,466.00	WANG, WEIXIN	ASSISTANT PROFESSOR
	\$77,435.60	SAUS, FRANK L	INTERIM DIRECTOR
	\$77,391.90	SARWARI, ARIF R	ASSOCIATE PROFESSOR
	\$77,374.64	ARNOLD, SUSAN J	INTERIM DIRECTOR
	\$77,340.57	WAGNER, WAYNE R	EXTENSION SPECIALIST
	\$77,336.43	GUFFEY, STEVEN E	ASSOCIATE PROFESSOR
	\$77,321.28	BIGGS, ALAN R	PROFESSOR
	\$77,315.67	PUGH, ROGER L	DIRECTOR
	\$77,311.52	KNOTTS, BRICE A	PROFESSIONAL TECHNOL
	\$77,293.62	ANDREWS, ERIC S	SPECIAL ASST TO THE
	\$77,246.34	HWANG, MING JENG	PROFESSOR
	\$77,011.24	REYNOLDS, DARYL S	ASSISTANT PROFESSOR
	\$77,003.00	TERPENING, CHRISTOP	ASSISTANT PROFESSOR
	\$77,002.00	ELSWICK, BETSY MERE	CLINICAL ASSISTANT P
	\$77,000.00	RAMAMURTHY, VISVAN	ASSISTANT PROFESSOR
	\$76,995.33	DANLEY, LYNDA BIRCK	ASSOCIATE DIRECTOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$76,968.61	WIGAL, GRACE J	DIRECTOR
	\$76,941.70	MCKENDALL, ALAN R JR	ASSOCIATE PROFESSOR
	\$76,904.17	RYAN, SHARON	CHAIRPERSON
	\$76,820.13	LUDLOW, BARBARA L	PROFESSOR
	\$76,788.26	SHAEIWITZ, JOSEPH A	ASSOCIATE PROFESSOR
	\$76,776.30	NATH, CHARLOTTE L	PROFESSOR
	\$76,645.65	MAJEWSKI, VIRGINIA	ASSOCIATE PROFESSOR
	\$76,594.00	BAILES, JULIAN EDWIN	CHAIRPERSON
	\$76,590.00	DAY, KATHY J	ASSOCIATE DIRECTOR
	\$76,587.44	OBENAUF, PATRICIA A	PROFESSOR
	\$76,576.00	CARSON, LARRY VAN	ASSOCIATE PROFESSOR
	\$76,557.06	YANG, RAY Y	PROFESSOR
	\$76,528.45	CARTWRIGHT, LYNN R	ASSISTANT PROFESSOR
	\$76,450.51	HOWE, BARBARA J	DIRECTOR
	\$76,444.37	HENSEL, ROBIN ANN M	PROGRAM COORDINATO
	\$76,370.72	CUI, CHANGHAI	ASSISTANT PROFESSOR
	\$76,338.08	LOFSTEAD, REBECCA B	DIRECTOR
	\$76,309.15	PENG, FELICIA F	ASSOCIATE PROFESSOR
	\$76,264.71	KENT, ROBERT L	PROGRAM DIRECTOR
	\$76,255.32	PINNELL, ROGER I	ASSOCIATE DEAN
	\$76,218.45	ST LOUIS, KENNETH O	PROFESSOR
	\$76,194.92	CUTHBERT, JOHN A	UNIVERSITY LIBRARIAN
	\$76,177.77	ELMES, GREGORY A	PROFESSOR
	\$76,154.24	JOHNSON, ERIC	PROFESSOR
	\$76,143.52	BRYAN, WILLIAM B	PROFESSOR
	\$76,143.14	FOX, BETTY L	ASSOCIATE DIRECTOR
	\$76,099.73	MCNERNEY, KATHLEEN	PROFESSOR
	\$76,081.49	WIKER, STEVEN F	ASSOCIATE PROFESSOR
	\$76,077.54	BANDYOPADHYAY, SUB	ASSOCIATE PROFESSOR
	\$76,065.18	KIM, HONG N	PROFESSOR
	\$76,059.62	KOSHIYA, NAOHIRO	RESEARCH ASSOCIATE
	\$76,002.66	WARREN, JOHN E	PROFESSOR
	\$76,000.00	GRAHAM, DAVID W	ASSISTANT PROFESSOR
	\$75,998.00	WAFLE, TRINA KAROLC	INTERIM DIRECTOR
	\$75,827.17	BEALL, JOHN O	PROFESSOR
	\$75,819.00	DIMARIA, ROSE ANN	ASSOCIATE PROFESSOR
	\$75,816.57	HURSH, DANIEL E	PROFESSOR
	\$75,764.00	YOKOTA, STANLEY D	ASSOCIATE PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$75,740.00	CONNORS, JOHN M	ASSOCIATE PROFESSOR
	\$75,709.00	SMITH, MICHAEL J	ASSISTANT PROFESSOR
	\$75,705.44	SIONS, JACQUELINE A	WVUH OPERATING ROOM
	\$75,670.34	PRUCZ, JACKY C	ASSOCIATE PROFESSOR
	\$75,608.27	DSOUZA, GERARD E	PROFESSOR
	\$75,505.00	ERICSON, SOLVEIG G	ASSOCIATE PROFESSOR
	\$75,450.88	ARMSTRONG, JAMES P	ASSOCIATE PROFESSOR
	\$75,362.15	STOCKDALE, THOMAS	EXTENSION SPECIALIST
	\$75,348.00	MCINTIRE, THOMAS ME	PROGRAM COORDINATO
	\$75,324.00	BAKER, AMY MICHELLE	CHIEF TECHNOLOGY OFF
	\$75,307.30	SIMON, KENNETH J	ASSOCIATE PROFESSOR
	\$75,298.37	NADLER, SAM B JR	PROFESSOR
	\$75,199.94	ADAMS, NANCY L	CLINICAL ASSISTANT P
	\$75,195.36	MONTGOMERY, FLORIT	EXTENSION SPECIALIST
	\$75,190.00	MUJURU, PRISCAH	ASSISTANT PROFESSOR
	\$75,190.00	RAMSDEN, BENJAMIN M	ASSISTANT PROFESSOR
	\$75,190.00	CARTER, MARY WHELA	ASSISTANT PROFESSOR
	\$75,015.05	COOPER, MICHAEL HAR	PROGRAM COORDINATO
	\$75,000.00	CARPENTER, MEGAN M	VISITING ASSISTANT P
	\$75,000.00	GYURKE, PATRICIA WR	DIRECTOR
	\$75,000.00	HOWE, BRADLEY LORE	ASSISTANT ATHLETIC D
	\$75,000.00	CHRISTIAN, TONI S	DIRECTOR
	\$75,000.00	EMERY, SANFORD E	CHAIRPERSON
	\$75,000.00	STEHLIK, CHRISTIAN	ASSISTANT PROFESSOR
	\$74,984.00	POLLARD, CECIL R	RESEARCH ASSISTANT P
	\$74,984.00	VELAN, SAMBASIVAM S	ASSISTANT PROFESSOR
	\$74,984.00	AGAZIE, YEHENEW ME	ASSISTANT PROFESSOR
	\$74,968.00	MILLER, LESLEY ANN N	ASSISTANT PROFESSOR
	\$74,963.00	SZKLARZ, GRAZYNA D	ASSOCIATE PROFESSOR
	\$74,880.00	TAYLOR, STEVE A	ASSOCIATE DIRECTOR
	\$74,880.00	MINCH, MARGARET A	CLINICAL ASSISTANT P
	\$74,871.58	MORAN, THOMAS J	PROGRAM COORDINATO
	\$74,770.30	BONANNO, STEVEN C	EXTENSION ASSOCIATE
	\$74,761.98	CHO, EUNG H	PROFESSOR
	\$74,737.52	MANCINELLI, CORRIE A	ASSOCIATE PROFESSOR
	\$74,721.72	MOONEY, J D	ASSOCIATE PROFESSOR
	\$74,661.12	VANSCHOY, FRANCES L	ASSOCIATE PROFESSOR
	\$74,650.00	FISCHER, MARK W	ASSISTANT DIRECTOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$74,627.80	SWEET, TIMOTHY R	PROFESSOR
	\$74,625.00	SOKOLOV, MAXIM	ASSISTANT PROFESSOR
	\$74,555.88	WILLIAMS, JENNIFER O	EXTENSION ASSISTANT
	\$74,520.00	MARN, CYNTHIA A	ASSOCIATE DIRECTOR
	\$74,505.60	ALLEN, AMY REASINGE	ASSISTANT DIRECTOR
	\$74,500.00	LI, BINGYUN	ASSISTANT PROFESSOR
	\$74,500.00	PEI, MING	ASSISTANT PROFESSOR
	\$74,480.85	LATIMER, SHARON MELI	CHAIRPERSON
	\$74,408.00	STOUT, PAULA JO	ASSOCIATE PROFESSOR
	\$74,313.00	PARKER, JOHN E	DEPARTMENT SECTION C
	\$74,285.64	SMEGO, RAYMOND A J	PROFESSOR
	\$74,265.14	HENRY, CAROL A	DEPARTMENTAL DIVISIO
	\$74,249.42	CUSHING, BRIAN J	ASSOCIATE PROFESSOR
	\$74,240.53	YOUNG, JOHN A	ASSOCIATE PROFESSOR
	\$74,170.80	CHIANG, MYRA L	PROFESSOR (SM)
	\$74,119.14	WANG, KUNG K	PROFESSOR
	\$73,966.49	HARPER, GEORGE W	PROFESSOR
	\$73,949.00	BLOMMEL, MATTHEW L	CLINICAL ASSISTANT P
	\$73,944.00	LIU, XINGBO	ASSISTANT PROFESSOR
	\$73,944.00	ANDERSON, BRIAN JAM	ASSISTANT PROFESSOR
	\$73,944.00	MUKDADI, OSAMA	ASSISTANT PROFESSOR
	\$73,944.00	CAIRNS, DARRAN R	ASSISTANT PROFESSOR
	\$73,944.00	WU, NIANQIANG	ASSISTANT PROFESSOR
	\$73,943.00	KLINKE, DAVID J	ASSISTANT PROFESSOR
	\$73,887.00	MOYER, ROBERT ALAN	INTERIM DIRECTOR
	\$73,843.16	SIEGRIST, JOANN SPEN	PROFESSOR
	\$73,796.87	GRUBER, PATRICIA R	EXTENSION ASSOCIATE
	\$73,752.06	CHRISTIE, IAN	PROFESSOR
	\$73,736.98	PRUCZ, MIGRI M	PROGRAM COORDINATO
	\$73,710.00	CAUDILL, ANGELA M	DIRECTOR
	\$73,669.72	BEAUMONT, ARTHUR J	PROFESSOR
	\$73,625.37	MCDONALD, DEBORAH	EXTENSION ASSOCIATE
	\$73,551.70	YOHAN, D ALEX	ASSISTANT DIRECTOR
	\$73,444.28	LAI, HONG-JIAN	PROFESSOR
	\$73,335.19	HUEBSCH, WADE WILLI	ASSISTANT PROFESSOR
	\$73,307.33	THOMPSON, GREGORY	ASSISTANT PROFESSOR
	\$73,216.71	KERESZTURY, JAMES A	ASSISTANT DIRECTOR
	\$73,079.27	LIN, LIAN SHIN	ASSISTANT PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$73,065.45	GUSEV, PAVEL ALEXAN	RESEARCH ASSOCIATE
	\$73,061.00	SHIEMKE, ANDREW K	ASSOCIATE PROFESSOR
	\$73,030.31	JERABEK, MARK A	ASSOCIATE PROFESSOR
	\$73,019.00	NATHANIEL, ALVITA K	ASSISTANT PROFESSOR
	\$73,000.00	CHERTOK, ILANA RIVKA	ASSOCIATE PROFESSOR
	\$72,851.00	GRIFFITH, ROBERT K	ASSOCIATE PROFESSOR
	\$72,814.56	RYCZAJ, WILLIAM JOSE	SPECIAL ASSISTANT TO
	\$72,800.00	RUSSELL, FLOYD K	PROGRAM COORDINATO
	\$72,800.00	ZHANG, HANTING	ASSISTANT PROFESSOR
	\$72,800.00	GUO, LAN	RESEARCH ASSISTANT P
	\$72,800.00	POTTS, MARILYN SUE	ASSOCIATE DIRECTOR
	\$72,672.00	LALKA, DAVID	PROFESSOR
	\$72,612.00	SHULTZ, JEFFREY S	PROFESSOR
	\$72,603.03	WILSON, THOMAS H	PROFESSOR
	\$72,593.73	GAGLIANO, FRANK J	BENEDUM PROFESSOR
	\$72,590.00	HILL, SUSAN E	ASSISTANT DIRECTOR
	\$72,586.80	SWISHER, ANNE K	ASSOCIATE PROFESSOR
	\$72,560.82	BROWN, KARIN BIRGITT	ASSISTANT PROFESSOR
	\$72,560.00	WHEELER, STEVEN DA	ASSISTANT PROFESSOR
	\$72,547.21	FLEISHER, RICHARD L	EXTENSION SPECIALIST
	\$72,536.28	WIEGAND, ROBERT L J	PROFESSOR
	\$72,496.56	LATHROP, ROBERT G	PROFESSOR
	\$72,473.71	LOCKE, BARRY L	ASSOCIATE PROFESSOR
	\$72,372.99	KWIATKOWSKI, STEPH	PROFESSOR
	\$72,364.51	PAGLIALUNGA, AUGUS	PROFESSOR
	\$72,163.66	LEDERMAN, DAVID	PROFESSOR
	\$72,078.00	PETERSEN, VIRGINIA J	SPECIAL ASST TO THE
	\$72,071.89	FULLEN, MARK D	PROGRAM LEADER
	\$72,064.14	THOMAS, RICHARD B	PROFESSOR
	\$72,000.00	YANG, FENG	ASSISTANT PROFESSOR
	\$72,000.00	ZAREPARSI, SEPIDEH	ASSISTANT PROFESSOR
	\$72,000.00	ALTAHA, BAHAR	ASSISTANT PROFESSOR
	\$72,000.00	ABDALLAH, EHAB SALE	ASSISTANT PROFESSOR
	\$72,000.00	WAYNE, WILLIAM S	ASSISTANT PROFESSOR
	\$72,000.00	RIDER, KEVIN A	ASSISTANT PROFESSOR
	\$72,000.00	CHUMBER, PARAMJIT	ASSISTANT PROFESSOR
	\$71,980.29	CHMIEL, SENTA FOWLE	PROFESSIONAL TECHNOL
	\$71,968.00	ODOM, JAMES V	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$71,960.00	COSBY, RENA L	HUMAN RESOURCES ADM
	\$71,915.10	HRIBLAN, JANICE I	ASSISTANT TO THE ASS
	\$71,914.05	BURDETTE, LINDA KAY	ASSISTANT PROFESSOR
	\$71,895.90	GINGOLD, HARRY	PROFESSOR
	\$71,893.73	BAKER, DAVID V	RESEARCH ASSOCIATE
	\$71,853.03	WELDON, H. ARTHUR J	PROFESSOR
	\$71,761.34	MCGILL, DAVID W	EXTENSION SPECIALIST
	\$71,760.00	VAN AKEN, BENOIT	ASSISTANT PROFESSOR
	\$71,760.00	CHMIEL, WALTER F	PROFESSIONAL TECHNOL
	\$71,710.74	HAMMOCK, ALLAN S	ASSOCIATE PROFESSOR
	\$71,705.12	JONES, ROBIN R	ASSOCIATE DEAN
	\$71,625.00	CHETLIN, ROBERT D	ASSOCIATE PROFESSOR
	\$71,571.02	BYRNE, MARILYN H	ASSOCIATE PROFESSOR
	\$71,565.55	SPIKER, JOSEPH E	EXTENSION AGENT
	\$71,541.80	THOMPSON, JOHN C	PROGRAM COORDINATO
	\$71,524.91	JAGANNATHAN, VASUD	ASSOCIATE PROFESSOR
	\$71,400.00	WEIMER, PATRICIA A	ASSOCIATE DIRECTOR
	\$71,382.91	GROVE, PHILIP SUMNE	ASSISTANT PROFESSOR
	\$71,377.03	BELL, SUZANNE CAROL	ASSISTANT PROFESSOR
	\$71,358.53	MARKSTROM, CAROL A	PROFESSOR
	\$71,341.65	LITTLETON, JOHN E	PROFESSOR
	\$71,303.68	WILLIAMSON, DAVID LE	ASSISTANT PROFESSOR
	\$71,218.00	COCKBURN, ANDREW F	INSTITUTIONAL BIOSAF
	\$71,109.00	KLINKHACHORN, PENP	SENIOR LECTURER
	\$71,100.00	MAIOCCO, GINA M	ASSISTANT PROFESSOR
	\$71,070.70	WATERS, ALAN R	DIRECTOR
	\$71,060.00	KERNS, DAVID B	ATHLETIC TRAINER
	\$71,000.00	BATSON, DANIEL C	ASSOCIATE DIRECTOR
	\$70,998.00	HAINING, ROBERT L	ASSISTANT PROFESSOR
	\$70,992.50	GUNTHER, MICHAEL R	ASSOCIATE PROFESSOR
	\$70,940.96	FANG, WEIFU	PROFESSOR
	\$70,917.11	VIJAY, P V	RESEARCH ASSISTANT P
	\$70,842.59	HARMS, JAMES	PROFESSOR
	\$70,824.00	HOLLAND, JANICE AND	ASSOCIATE DIRECTOR
	\$70,784.47	PANACCIONE, DANIEL	PROFESSOR
	\$70,783.00	HALL, MICHAEL DAVID	ASSISTANT PROFESSOR
	\$70,783.00	UMSTOT, RICHARD K JR	ASSISTANT PROFESSOR
	\$70,779.55	HAMMERSMITH, JACK L	PROFESSOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$70,754.00	BUCKLAND, MARY J	ASSOCIATE DIRECTOR
	\$70,721.03	DIAL, DAVID G	ASSISTANT DIRECTOR
	\$70,701.28	STRAWSER, LINDA C	ASSISTANT DIRECTOR
	\$70,693.33	GOULD, HENRY W	PROFESSOR
	\$70,648.00	JOHNSTONE, ROBERT	PROFESSOR
	\$70,493.76	TUNICK, ROY H	PROFESSOR
	\$70,488.91	DIAMOND, HARVEY R	PROFESSOR
	\$70,444.53	PUGH, PENNY L	UNIVERSITY LIBRARIAN
	\$70,380.00	LEVELLE, ROBERT J II	ASSOCIATE DIRECTOR
	\$70,366.65	DEAN, DARRELL R JR.	ASSOCIATE PROFESSOR
	\$70,319.39	DURHAM, DAVID L	PROGRAM COORDINATOR
	\$70,318.16	WU, BEI	ASSISTANT PROFESSOR
	\$70,313.60	RINEHART, STEVEN D	PROFESSOR
	\$70,266.45	BANDYOPADHYAY, SUD	ASSOCIATE PROFESSOR
	\$70,246.19	BOWEN, ELAINE PATRI	EXTENSION SPECIALIST
	\$70,200.00	NIX, ANDREW C	RESEARCH ASSISTANT P
	\$70,159.47	HAWKINS, ANDREW H	PROFESSOR
	\$70,080.00	LESLIE, NAN S	PROFESSOR
	\$70,018.90	RESSETAR, HOLLY GAI	SENIOR LECTURER
	\$70,012.79	MORRIS, TRACY L	PROFESSOR

WV EASTERN COMMUNITY & TECHNICAL COLLEGE

\$116,300.00	HOFFMANN, ALFRED R	PRESIDENT
\$77,238.00	BUNGARD, SHARON	DN-LEARNER SUPPORT

WV HIGHER EDUCATION POLICY COMMISSION

\$147,500.00	NOLAND, BRIAN E	CHANCELLOR
\$130,280.52	FLACK, BRUCE C	DIR-ACAD AFFAIRS
\$119,021.76	HILL, PAUL L JR	PRG DIR
\$118,255.19	WALKER, BRUCE R	GENERAL COUNSEL
\$110,461.92	TAYLOR, DENNIS C	VICE CHANCELLOR-ADM
\$96,499.60	BARTON, JAMES W	DIR/RESEARCH&TECH
\$94,453.02	BUTTRICK, MARGARET	HUMAN RESOURCE ADM
\$92,667.00	CROCKETT, DANIEL	DIR/STUD& EDU SERVS
\$84,864.00	TAYLOR, JAN R	SR RES FELLOW/DP DIR
\$80,000.00	PERKINS, NICHELLE D	COORD-PERSNL STUDY
\$79,529.28	DONOVAN, RICHARD B	INTERIM DIR-FIN&FAC
\$75,306.60	LONG, JOHN W.	INFO SYS ARCH/LD DEV
\$74,343.56	HESS, TERRY L	INTERIM DIR-FIN&FAC

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$71,329.01	STOTLER, MARK W	ASST DIR/ACAD AFF
<i>WV NORTHERN C & T COLLEGE</i>			
	\$132,935.00	OLSHINSKY, MARTIN J	PRESIDENT
	\$90,800.08	KOON, J MICHAEL	VP WORKFORCE/ECON D
	\$82,160.00	BANDI, LAWRENCE E	DN BUS/FIN/FACLTIES
	\$80,184.12	JONES, JOHN H JR	DN COMP INFO & COMM
	\$72,828.00	REGAN, JOHN R	DIR COMP SERV
<i>WV STATE C & T COLLEGE</i>			
	\$82,400.00	BARTLEY, RONNIE	DEAN OF ACADEMIC AFF
	\$78,764.10	MCDANIEL, CHARLES W	DEAN WRKF/ECON DEV.
<i>WVU AT PARKERSBURG</i>			
	\$139,256.00	GNAGE, MAMIE MARIE	PRESIDENT
	\$87,987.45	BADGLEY, JOSEPH L	EXECUTIVE DEAN
	\$72,862.38	SIMPKIN, JOHN C	CHIEF FINANCIAL OFFI
	\$70,079.27	CARLSON, DONALD A	DEAN
<i>WVU INSTITUTE OF TECHNOLOGY</i>			
	\$149,240.00	BAYLESS, CHARLES E	PRESIDENT
	\$117,260.00	JANEKSELA, GALAN MA	PROVOST AND VP FOR A
	\$95,157.97	CAVALIER, D ANNE	ASSOCIATE PROFESSOR
	\$90,610.00	HURST, SCOTT M	ASSOCIATE VICE PRESI
	\$88,557.71	BROWN, STEPHEN W	DEAN
	\$83,869.86	LEFTWICH, STEVEN D	CHAIRPERSON
	\$83,400.00	NOTTINGHAM, LARRY C	INTERIM DEAN
	\$81,591.10	PUTTAIAH, GOVINDAPP	CHAIRPERSON
	\$81,240.73	CERCONE, JAMES A	CHAIRPERSON
	\$78,748.05	GOODMAN, STEPHEN D	CHAIRPERSON
	\$78,000.00	LEVY, LOUIS THOMPSON	DIRECTOR
	\$72,318.26	ELMORE, SANDRA J	CHAIRPERSON
	\$72,100.00	TILLQUIST, ALAN R	CHAIRPERSON
	\$71,891.04	KERBY, DENISE M	CHIEF FINANCIAL OFFI
	\$70,870.88	NEESE, MICHAEL L	DEAN
	\$70,720.00	TALERICO, LOUIS C	ATHLETIC DIRECTOR

SALARIES GREATER THAN 70,000 (EXCLUDING HIGHER ED)

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
<i>ADJUTANT GENERAL</i>			
	\$92,500.00	TACKETT, ALLEN E	ADJUTANT GENERAL
	\$71,808.00	LOPEZ, RAMON PEREZ	ADM SERV MGR IV
<i>AERONAUTICS COMMISSION</i>			
	\$70,512.00	CHERNENKO, SUSAN V.	TRANS SYSTEMS DIR I
<i>AGRICULTURE DEPARTMENT OF</i>			
	\$75,000.00	DOUGLASS, GUS RUBE	AGR COMMISSIONER
	\$72,000.00	FISHER, JANET LYNN	DEPUTY COMMISSIONER
	\$72,000.00	HANNAH, RICHARD STE	DEPUTY COMM
	\$70,100.00	WOLFE, TRUMAN R	EXEC DIR
<i>ALCOHOL BEVERAGE CONTROL ADMINISTRATION</i>			
	\$75,000.00	STAPLES, DALLAS S.	AGENCY DIRECTOR
<i>ATTORNEY GENERAL</i>			
	\$128,400.00	HUGHES, FRANCES A	CHF MANG DEP ATT GEN
	\$118,400.16	ALLEN, BARBARA H	MAN DEP ATTY GEN
	\$110,900.16	TAYLOR, SILAS B	SR DEP AG
	\$110,000.16	STUART, DAVID	SR DEP AG
	\$104,406.24	MILES, JILL L	DEPUTY AG
	\$95,906.40	SCHULTZ, KATHERINE A	SR DEP ASST
	\$95,900.40	WARFIELD, DAWN E	DEP ASST AG
	\$95,900.40	TALBOTT, KELLI D	DEP ATTY GEN
	\$95,900.16	UTT, CHRISTIE S	DEPUTY ATTY GEN
	\$95,000.16	HAMILTON, DEBRA (D.L.	DEPUTY ATT GEN
	\$94,400.40	SHERIDAN, PAUL R	SEN ASST AG
	\$90,900.24	VAUGHAN, CHARLENE	DEP ASST AG
	\$87,156.32	DAVIS, DOUGLAS L	ASST AG
	\$85,000.32	CLAY, JEROME K	CONTROLLER-CFO
	\$85,000.08	WEINBERGER, ROBERT	SR AST AG
	\$84,900.24	SKINNER, GREGORY G	ASST AG
	\$80,900.16	FULTON, CHARLENE C	SR ASST AG
	\$80,900.16	GOOGEL, NORMAN A	ASST AG
	\$80,900.16	AMBROSE, KELLY (L	SR ASST AG
	\$80,000.00	MCGRAW, DARRELL V J	ATTORNEY GENERAL

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$79,000.08	KALWAR, NISAR	ASST AG
	\$78,900.24	DALPORTO, JOHN S	SR ASST AG
	\$78,000.00	ZERBE, THOMAS H	ASST AG
	\$77,500.08	COMPTON, STEVE	ASST AG
	\$75,900.24	RATLIFF-THOMAS, DARL	AST AG
	\$75,000.00	KOERBER, BARRY L	ASST AG
	\$75,000.00	JONES, KIMBERLY L	AAG
	\$73,400.16	BURRELL, DOREN	SR ASST AG
	\$72,460.32	HOYER, JOHN A	SR ASST AG
	\$72,460.08	BRUNER, HARRY C JR	ASST AG
	\$72,400.08	LANHAM, VIRGINIA ANN	ASST AG
	\$72,000.00	BEVERS, MICHAEL	AAG
	\$70,960.32	CAMPBELL, BENNY ALL	SR ASST AG
	\$70,900.32	FARBER, ELIZABETH GA	AAG
	\$70,900.08	HOUDYSHELL, CHARL	SR ASST ATTY GEN
	\$70,900.08	PAGE, ALVA III	AAG
	\$70,400.16	THORNTON, KAREN O	AAG
	\$70,000.08	SNYDER, JON H.	AAG

AUDITORS OFFICE

\$93,600.00	HOPKINS, LISA A	GEN COUNSEL
\$78,222.00	PARSONS, MACK E	SENIOR DEP STATE AUD
\$77,724.00	GUYER, RICHARD R	SENIOR DEP STATE AUD
\$76,860.00	BRUMFIELD, ROBIN	CIO
\$75,000.00	GAINER, GLEN B III	WV STATE AUDITOR
\$71,244.00	WHITE, PAUL	DIRECTOR
\$71,148.00	STICKEL, STUART T	DEPUTY STATE AUDITOR
\$70,644.00	FAUVER, LOU ANN	FIMS/APP SR PROJ MGR

BANKING DIVISION OF

\$85,128.00	LAMONT, ROBERT J	ATTORNEY 3
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BUREAU OF SENIOR SERVICES

\$81,516.00	LYTTON, WILLIAM E JR	SR SERV OFCR DIR
\$80,376.00	WEBB, KENNETH Y	SR SERV OFCR DIR
\$75,000.00	VANIN, SANDRA K	BUREAU COMMISSNR

CORRECTIONS DIVISION OF

\$80,000.00	RUBENSTEIN, JAMES EL	AGENCY COMMISSIONER
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CULTURE & HISTORY DIVISION OF

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$77,925.00	CHARLES, ROBERT P.	CULTURAL PRG MGR
	\$77,925.00	HUNT, JAMES	CULTURAL PRG MGR
<i>DEPT OF ADMINISTRATION</i>			
	\$133,008.00	CHEATHAM, TED M	DIR PEIA
	\$120,000.00	LAMBRIGHT, ANNE WER	EXECUTIVE DIRECTOR
	\$109,999.00	SCHAFER, KYLE DAVID	AGENCY DIRECTOR
	\$106,296.00	MANDEL, HARRY W	ACTUARY
	\$94,836.00	TINCHER, DAVID	DIR PURCHASING DIVSN
	\$93,954.00	JOSEPH, FELICE B	PHARMACY DIRECTOR
	\$85,000.00	MAXWELL, EARL W	DIR ED&ST EMP GRV BD
	\$83,904.00	MILLER, TERASA L	DEPUTY DIRECTOR
	\$83,880.00	HUFFMAN, BERNARD	GENERAL COUNSEL
	\$81,816.00	WOOD, KEITH A	AVIATION SERV MGR
	\$81,372.00	WILSON, HELEN K	INFO SYS MGR IV
	\$80,899.92	STURM, NANCY K	INFO SYS MGR III
	\$80,460.00	CROUSE, THERESA MC	ADM SERV MGR IV
	\$80,112.00	DENISON, DOUGLAS MA	INFO SYS MGR IV
	\$80,000.00	FERGUSON, ROBERT W	CABINET SECRETARY
	\$79,908.00	LONG, GLORIA	ADM SERV MGR IV
	\$79,608.00	TAYLOR, ROSCOE A	DIR FINANCE DIVISION
	\$77,076.00	LARRABEE, JOYCE D	INFO SYS MGR III
	\$76,900.00	BREWER, LEWIS G	EX DIR ETHICS COMMIS
	\$76,896.00	ADKINS, J. MICHAEL	ADM SERV MGR IV
	\$75,000.00	KIRBY, JAMES A III	GENERAL COUNSEL
	\$75,000.00	OLIVERIO, DAVID M	DIR GENERAL SERV
	\$75,000.00	JONES, CHARLES E JR	EXECUTIVE DIRECTOR
	\$74,880.00	HAUGHT, JASON A	CHF FIN OFCR
	\$74,868.00	CRABTREE, ANNE DILL	SYSTEMS PRG II
	\$74,472.00	KELLER, IONA	ADM LAW JUDGE II
	\$74,136.00	RICHARDS, JAMES A III	DIRECTOR OF SECURITY
	\$73,308.00	BASFORD, LOWELL D	ADM SERV MGR III
	\$72,792.00	MCCLANAHAN, WILLIAM	INFO SYS MGR IV
	\$72,500.00	MCCARTY, JENNIFER L	DIR, INFORMATION SER
	\$71,736.00	MOORE, KATHY ANN	DIR, CUSTOMER SER DI
	\$71,712.00	PRATT, BRIAN J	INFO SYS MGR III
	\$71,604.00	PICKENS, RICHARD J	INFO SYS MGR III
	\$71,292.00	MCCLUNG, CATHERINE	INFO SYS MGR III
	\$71,004.00	COLEMAN, MARC C	DIR, INFRASTRUCTURE

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$70,900.00	KIRK, THERESA	ATTORNEY 3
	\$70,752.00	HOLLEY, DIANE MARIE	ADM SERV MGR III
	\$70,116.00	STOVER, LARRY A	ADM SERV MGR III

DEPT OF HEALTH AND HUMAN RESOURCES

\$162,240.00	GAZIANO, DOMINIC J	PHYSICIAN DIR
\$152,460.00	MASOOD, SHAHID	PHYSICIAN SPEC
\$150,900.00	HYDER, MUHAMMAD ALI	PHYSICIAN SPEC
\$150,900.00	THACKER, ANTHONY W	PHYSICIAN SPEC
\$144,900.00	KAPLAN, JAMES A	PHYSICIAN DIR
\$138,900.00	LUMAPAS, ARTURO R	PHYSICIAN SPEC
\$135,900.00	SLEMP, CATHERINE C	PHYSICIAN DIR
\$135,900.00	RAMSEY, WILLIAM D	PHYSICIAN DIR
\$132,900.00	EL-AWADY, MOHAMMED	PHYSICIAN SPEC
\$132,900.00	LATIF, JAWAID	PHYSICIAN SPEC
\$130,908.00	HAIKAL, NABILA	PHYSICIAN SPEC
\$130,584.00	BOIKO, IOURI G	PHYSICIAN SPEC
\$127,464.00	JOSEPH, SANDRA J	PHYSICIAN DIR
\$120,900.00	MOHIUDDIN, ZAHUR	PHYSICIAN
\$112,320.00	SULTAN, JULITO	PHYSICIAN
\$112,296.00	TUMBOKON, DENNIS C.	PHYSICIAN
\$111,324.00	BIXLER, DANA E	PHYSICIAN DIR
\$111,204.00	SABET, ZIA	PHYSICIAN SPEC
\$110,004.00	DEL ROSARIO, MARIA C	PHYSICIAN SPEC
\$108,900.00	GORRAFA, AL A.M. (LO	PHYSICIAN
\$108,468.00	ABDULLA, ESSA	PHYSICIAN
\$105,792.00	MAHMOUD, HAMADA E	PHYSICIAN SPEC
\$102,972.00	GARRETT, WALTER J	ADM ACUTE CARE HOS.
\$93,408.00	CLOHAN, JACK C JR	ADM ACUTE CARE HOS.
\$91,083.96	PHARES, SHANA KAY	DEPUTY SECRETARY
\$90,084.00	MCWHORTER, JOHN H	PHYSICIAN
\$87,900.00	FRANCO, DANNY C	H&HR EXEC
\$85,908.00	BIANCONI, JOHN	H&HR EXEC
\$85,908.00	ATKINS, NANCY	H&HR EXEC
\$85,908.00	PERRY, SUSAN S	H&HR EXEC
\$83,208.00	JOHNSON, THOMAS B	ADM SERV MGR IV
\$82,908.00	PATTERSON, AVA J	PHARMACIST II
\$81,366.00	BOOKER, ANGELA D	HOSPITAL ADM 1
\$81,186.00	MCCOY, GARY	PHARMACY DIRECTOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$81,036.00	HENZLER, DAVID	PUB HLTH VET DIR
	\$79,416.00	KRANER, JAMES C	TOXICOLOGIST CHF
	\$78,900.00	FUCILLO, ROCCO S	GENERAL COUNSEL
	\$78,708.00	CURTIS, CHRISTINA H	H&HR EXEC
	\$78,012.72	LUKETICH, DALE J	PHYSICIAN
	\$77,622.00	KING, PEGGY A	PHARMACY DIRECTOR
	\$77,100.00	KEEFER, WARREN D II	H&HR OFC DIR III
	\$75,900.00	JORDAN, MARY M.	INSPECTOR GENERAL
	\$75,588.00	CARLISLE, MARY BETH	HOSPITAL ADM II
	\$75,000.00	KNITTLE, ROBERT C	H&HR OFC DIR I
	\$74,880.00	SINGLETON, LARRY L	PHARMACIST I
	\$74,028.00	THOMAS, DARLENE	INFO SYS MGR IV
	\$71,928.00	MCCABE, MICHAEL F	ADM SERV MGR IV
	\$71,736.00	MCNEELY, THOMAS R	ADM SERV MGR IV
	\$70,980.00	NICHOLSON, GREGORY	ADM SERV MGR IV
	\$70,668.00	HADDY, LORETTA	EPIDEMIOLOGIST 4
	\$70,356.00	RODECKER, DEBORAH	ATTORNEY 3
	\$70,332.00	KELLEY, LEONARD C	H&HR OFC DIR III

EDUCATION DEPARTMENT OF

\$175,000.00	PAINE, STEVE	SUPERINTENDENT
\$139,600.00	SEAL, KENNA	DIRECTOR
\$110,737.15	MCCLANAHAN, JACK	DEPUTY SUPERINTENDE
\$105,237.15	CAIN, PAMELA	ASST ST SUPT
\$105,237.15	HOPKINS, STANLEY	ASST SUPT
\$105,237.15	MARPLE, JOREA M	ASST SUPT
\$104,446.00	SNEED, DAVID	CHIEF ARCH SVCS
\$99,600.00	MANCHIN, MARK A	EXEC DIR
\$89,737.15	DESKINS, HEATHER	GENERAL COUNSEL
\$88,737.15	KITTLE, ROBERT M	SUPT FOR IEP
\$87,737.15	DAVIS, DONNA	DEPUTY DIRECTOR
\$86,466.10	MARRA, JOHN R	PRINCIPAL
\$84,737.15	LARRY, KAREN	ADM ASST
\$83,900.00	STEWART, GARRY R	DIR OF FINANCE
\$82,309.75	BALL, WILLIAM	PRINCIPAL
\$81,118.80	BUELL, CHARLES	PRINCIPAL
\$80,641.45	HOSKINS, LISA	PRINCIPAL
\$79,737.15	PANETTA, JOSEPH	EXEC DIR
\$79,737.15	PERINE, DAVID R	HUMAN RES DIRECTOR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$79,737.15	PURKEY, MELANIE D	EXECUTIVE DIRECTOR
	\$79,737.15	SHEW, BENJAMIN II	EXEC DIR
	\$79,737.15	WILLIAMS, BRENDA L	EXEC DIRECTOR
	\$79,737.15	WILCOX, BILL	EXEC DIRECTOR
	\$79,737.15	CARTER, JAMES	EXEC DIR
	\$79,737.15	WALKER, NANCY	EXEC DIR
	\$79,737.15	GOFF, RICHARD	EXEC DIR
	\$79,737.15	CORDEIRO, LIZA M	EXEC DIR
	\$79,737.15	JORDAN, BETTY J	EXEC DIR
	\$79,737.15	HUFFMAN, KAREN	EXECUTIVE DIRECTOR
	\$79,737.15	DAVIS, AMELIA	EXEC DIR (PROJ)
	\$79,737.15	GRIMES, RONALD	GEN MGR
	\$79,737.15	COULSON, EARL E	EXEC DIR
	\$79,737.15	ELSWICK, CALVIN WILLI	EXEC DIRECTOR
	\$79,737.15	BARTH, JANICE	EXEC DIR
	\$79,737.15	BOYER, K. LYNN	EXEC DIR
	\$79,737.15	LAWRENCE, RICHARD	EXEC DIRECTOR
	\$78,490.04	WARSING, FRANCES F	SUPV PRINCIPAL
	\$77,231.55	GOODMAN, SHERRI D	ATTORNEY
	\$75,997.15	ALBIN, MARY	CAG LIAISON
	\$75,997.15	YOUELL, LISA A	PSYCHOMETRICIAN
	\$75,997.15	WILLIAMSON, CARLA	CAG LIASON
	\$75,997.15	BUSICK, MARIA	CAG LIAISON
	\$75,997.15	PHILLIPS, REGINA	CAG LIAISON
	\$75,997.15	FLACK, SHARON S	CAG LIAISON
	\$75,997.15	MCVICKER, DALE	CAG LIAISON
	\$75,997.15	HEINLEIN, CHARLES	CAG
	\$75,997.15	MACCORKLE, MARY	CAG LIAISON
	\$75,997.15	PLYMALE, GLENNA	CAG LIAISON
	\$73,437.15	ESTEL, NATHAN	ASST DIRECTOR
	\$73,437.15	VARNER, DEBRAH	ASST DIR
	\$73,437.15	UY, PHILLIP A	ASST DIR
	\$73,437.15	STANLEY, JANET	ASST DIR
	\$73,437.15	SLAMICK, JAMES	ASST DIR
	\$73,437.15	NUNN, MARY	ASST DIR
	\$73,437.15	WEST, BRENDA	ASST DIR
	\$73,437.15	GREEN, JACOB	ASST. DIRECTOR
	\$73,437.15	HARRINGTON, SALLIE H	ASST DIR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$73,437.15	CHAPMAN, DON	AST DIR
	\$73,437.15	BURGE-TETRICK, DONN	ASST DIRECTOR
	\$73,437.15	BOONE, KATHRYN L	ASST. DIRECTOR
	\$73,437.15	BOLLING, ROBIN	ASST DIRECTOR
	\$73,437.15	ALLEN, VICKI	ASST DIR
	\$73,437.15	WOOD, MOLLIE B	ASST DIR
	\$71,743.85	HARMAN, ROWENA	PRINCIPAL
	\$71,237.15	JONES, CATHY	LEAD COORD
	\$70,437.15	MAYNUS, LOUJEANIA L	COORDINATOR
	\$70,437.15	HOOVER, MURREL B	COORDINATOR
	\$70,437.15	BEANE, MONICA	COORDINATOR
	\$70,437.15	WALKER, CATHY D	COORD
	\$70,143.11	HOLBROOK, KENNETH	LEAD TEACHER
	\$70,119.01	GARDNER, DANIEL B	PRINCIPAL
	\$70,037.15	REYNOLDS, ABIGAIL	LEAD COORD
	\$70,037.15	GREEN, RALPH	LEAD COORDINATOR
	\$70,037.15	MCDANIEL, ALTA V	LEAD COORD
	\$70,037.15	KINGERY, BEVERLY	LEAD COORD

EDUCATIONAL BROADCASTING AUTHORITY

\$76,910.00	ACKER, WILLIAM H.	CULTURAL PRG MGR
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EMPLOYMENT PROGRAMS

\$83,604.00	MILLER, MARK S	EMP PROGRAMS EXEC
\$75,000.00	RADCLIFF, RONALD E	AGENCY COMMISSIONER
\$74,844.00	MOORE, MICHAEL O	EMPLOY PRG MGR III
\$74,472.00	TOWNSEND, MARCELLA	CHF ADM LAW JUDGE
\$71,484.00	WOLFINGBARGER, WAD	EMPLOY PRG MGR II

ENGINEERS BOARD OF PROFESSIONAL

\$87,900.00	ROSIER-TABOR, LESLE	EXECUTIVE DIRECTOR
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ENVIRONMENTAL PROTECTION

\$90,000.00	TIMMERMEYER, STEPH	CABINET SECRETARY
\$83,900.00	CONNOLLY, HEATHER	GENERAL COUNSEL
\$83,400.00	HUFFMAN, RANDY C	DEPUTY SECRETARY
\$80,904.00	ELLISON, KENNETH W	ENV RESRC PRG ADM
\$80,904.00	BENEDICT, JOHN A	ENV RESRC PRG ADM
\$80,004.00	MCCLUNG, LISA ANN	ENV RESRC PRG ADM
\$80,004.00	GILLOOLY, THOMAS J	DIR LEGAL DIVISION

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$75,900.00	FORREN, JERRY A	INFO SYS MGR IV
	\$74,844.00	SMITH, BRISBEN F	ENV RESRC PRG ADM
	\$74,784.00	DICKSON, RAMONA S	ADM SERV MGR IV
	\$74,712.00	SIMMONS, WILLIAM E J	ENV RESRC PRG ADM
	\$73,836.00	HALSTEAD, LEWIS A	ENV RESRC PRG ADM
	\$72,960.00	BRANNON, WILLIAM D	ENV RESRC PRG ADM
	\$71,448.00	ZETO, MICHAEL A	ENV RESRC PRG ADM
	\$71,028.00	LAZELL, JOSEPH A	ATTORNEY 3
	\$70,908.00	MARTIN, DONALD W II	ENV RESRC PRG MGR 3
	\$70,908.00	MILLER, CHARLES J	ENV RESRC PRG MGR 3
	\$70,908.00	RIFFE, RICHARD	ATTORNEY 3
	\$70,908.00	DORSEY, H MICHAEL	ENV RESRC PRG MGR 3
<i>GEOLOGICAL & ECONOMIC SURVEY</i>			
	\$73,992.00	PATCHEN, DOUGLAS G.	SURVEY GEOLOGIST V
<i>GOVERNORS OFFICE</i>			
	\$105,460.00	PUCCIO, LARRY J	CHIEF OF STAFF
	\$95,000.00	MANCHIN, JOE III	GOVERNOR
	\$84,900.00	GOODWIN, CARTE	GENERAL COUNSEL
	\$81,900.00	RAMSBURG, LARA B	DIR. COMMUNICATIONS
	\$80,904.00	MARTIN, JOSEPH E	DEPUTY CHIEF OF STAF
	\$78,900.00	THOMPSON, MARY JO	DIR. CONSTITUENT SER
	\$75,900.00	PITROLO, JAMES L. JR.	LEGISLATIVE LIAISON
	\$70,008.00	HARPER, EDWIN S	DIRECTOR
<i>GOVERNORS WORKFORCE INVESTMENT OFFICE</i>			
	\$79,896.00	NORMAN, JULIE	ECONOMIC DEV REP
	\$73,740.00	WILLIAMS, JOHN W	EMP PROGRAMS EXEC
<i>HEALTH CARE AUTHORITY</i>			
	\$90,198.00	KAPINOS, MARIANNE K	GENERAL COUNSEL
	\$85,740.00	HUNT, SALLIE H	HIPPA CHIEF PRIV OFC
	\$75,000.00	CHAMBERS, SONIA D	AGENCY DIRECTOR
	\$70,314.00	HAUGEN, CAROL M	H&HR OFC DIR II
<i>HIGHWAYS DIVISION OF</i>			
	\$95,000.04	TURMAN, PAUL II	DOH DEPUTY COMMISSI
	\$92,499.96	MATTOX, PAUL A JR	DOH COMMISSIONER
	\$88,908.00	MURPHY, MARVIN G	STATE HIGHWAY ENGINE
	\$88,908.00	ALLEN, DARRELL WILLI	HIGHWAY ENGINEER 6

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$88,680.00	SOTHEN, JAMES E	HIGHWAY ENGINEER 6
	\$88,416.00	BRALEY, J WILSON	HIGHWAY ENGINEER 5
	\$87,636.00	HALKIAS, ANTHONY G	DIRECTOR LEGAL DIVIS
	\$87,000.00	BENNETT, WILLIAM R	HIGHWAY ENGINEER 5
	\$86,484.00	WALKER, JOHN STEVEN	HIGHWAY ENGINEER 6
	\$83,640.00	AMTOWER, ROBERT A	HIGHWAY DISTRICT ENG
	\$83,328.00	CLAYTON, GARY KIRK	HIGHWAY ENGINEER 5
	\$83,004.00	ELLIS, DANNY L	TRANSPORTATION BUS.
	\$81,300.00	STAUD, THOMAS J	HIGHWAY DISTRICT ENG
	\$79,692.00	WHIPP, ROBERT WILLIA	HIGHWAY DISTRICT ENG
	\$79,524.00	SMITH, RONALD C JR	HIGHWAY ENGINEER 4
	\$79,476.00	SIKORA, DANIEL W	HIGHWAY ENGINEER 4
	\$79,368.00	WARE, JULIAN W	HIGHWAY ENGINEER 5
	\$79,344.00	MULLENS, HOWARD LE	ASSISTANT COMMISSION
	\$78,864.00	LAGOS, JAMES MICHAEL	HIGHWAY DISTRICT ENG
	\$78,408.00	BAILEY, GREGORY L	HIGHWAY ENGINEER 5
	\$77,688.00	ROTEN, JAMES EMORY	HIGHWAY DISTRICT ENG
	\$77,556.00	MANER, DAVID L	HIGHWAY ENGINEER 5
	\$76,380.00	PAKVASA, SUSHRUT S	INFORMATION SYS MANA
	\$76,296.00	WHITE, W RICHARD	HIGHWAY ENGINEER 4
	\$75,828.00	WARHOFTIG, BARRY I	HIGHWAY ENGINEER 5
	\$75,720.00	SHINSKY, GEORGE A	HIGHWAY ENGINEER 4
	\$75,060.00	GENTHNER, RICHARD D	HIGHWAY ENGINEER 5
	\$74,652.00	TUCKWILLER, EUGENE	HIGHWAY ENGINEER 4
	\$74,412.00	LANHAM, GARY D	HIGHWAY ENGINEER 4
	\$73,992.00	PAISLEY, DOUGLAS E	EXEC. ASST TO THE AG
	\$73,668.00	LISS, FRANK C	HIGHWAY ENGINEER 4
	\$72,768.00	ADAMS, LLOYD P	HIGHWAY ENGINEER 4
	\$72,468.00	FERGUSON, KENNETH	TRANSPORTATION SYST
	\$72,408.00	HOOTON, RONALD D	HIGHWAY DISTRICT ENG
	\$71,820.00	SHOOK, JAMES D	HIGHWAY ENGINEER 4
	\$71,796.00	CAROVILLANO, ANTHO	HIGHWAY DISTRICT ENG
	\$71,760.00	EPPERLY, MICHAEL DA	HIGHWAY ENGINEER 4
	\$71,460.00	THORNE, JUSTIN LEE	HIGHWAY ENGINEER 4
	\$71,388.00	KELLEY, WILLIAM J	HIGHWAY ENGINEER 4
	\$71,364.00	BODNAR, DAVID PAUL	HIGHWAY ENGINEER 4
	\$71,196.00	CRAMER, CINDY L	HIGHWAY ENGINEER 4
	\$71,160.00	WILLIAMS, JEFFREY PA	HIGHWAY ENGINEER 4

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$71,160.00	WILLIAMS, DONALD	HIGHWAY ENGINEER 4
	\$71,112.00	TAYLOR, ALICE CATHER	ADMIN. SERVICES MANA
	\$70,908.00	PHILLIPS, GREGORY	HIGHWAY DISTRICT ENG
	\$70,800.00	AHMAD, DIRAR M	HIGHWAY ENGINEER 3
	\$70,764.00	LANGEN, ROBERT E	HIGHWAY ENGINEER 3
	\$70,740.00	ELLIS, BRENDA CRAIG	ATTORNEY 3
	\$70,680.00	ANDREW, ROBERT GLE	TRANSPORTATION SYST
	\$70,368.00	SLOAN, JAMES ROBERT	HIGHWAY ENGINEER 4
	\$70,176.00	WOLFORD, CHARLES W	HIGHWAY ENGINEER 3
	\$70,116.00	SCOTT, DAVID E	HIGHWAY ENGINEER 4
	\$70,092.00	BOWYER, CARL JOSEP	HIGHWAY ENGINEER 4
	\$70,092.00	LEWIS, JOHN E JR	TRANSPORTATION SYST
	\$70,044.00	CHAPMAN, KEITH E	HIGHWAY DISTRICT ENG

INSURANCE COMMISSION

\$102,708.00	CUNDY, RICHARD M JR	ACTUARY
\$97,908.00	LEACH, TIMOTHY G	CHF ADM LAW JUDGE
\$95,904.00	KISS, MELINDA A	ASST INS COMM, FIN
\$92,628.00	KENNY, WILLIAM E	DEP COMM, INSUR
\$92,500.00	CLINE, JANE L	AGENCY DIRECTOR
\$87,084.00	DRESCHER, ALAN M	DEP CHF ADM LAW JDGE
\$85,000.00	STEVENS, WILLIAM	CHAIRMAN
\$85,000.00	WOLPERT, ROBERT G	BOARD/COMM MEMBER
\$85,000.00	HEDRICK, RITA F	BOARD/COMM MEMBER
\$84,780.00	RODAK, ANN C	DEP CHF ADM LAW JDGE
\$80,364.00	HASLEBACHER, HENRY	DEP CHF ADM LAW JDGE
\$76,308.00	HILL, MARTHA	ADM LAW JUDGE II
\$75,756.00	MANCUSCO, JOSEPH	DEP CHF ADM LAW JDGE
\$74,124.00	COPELAND, LEON TROY	DEP CHF ADM LAW JDGE
\$74,100.00	ARMSTRONG, HENRY R	ADM LAW JUDGE II
\$73,536.00	CAMPBELL, MARK C	ADM LAW JUDGE II
\$72,588.00	RILEY, MICHAEL D	ASST INS COMM, REG
\$72,372.00	COOPER, JANET LEAH	INS DIR,FIN COND
\$72,204.00	MARKUSIC, ANN T	ADM LAW JUDGE II
\$71,988.00	SMITH, CAROLYN	ADM LAW JUDGE II
\$71,832.00	BEANE, JOHN J	INFO SYS MGR I
\$71,808.00	GILLESPIE, TONYA CHIL	WC FINAN SVCS MGR 1
\$71,700.00	PICKENS, MARY J	GENERAL COUNSEL
\$70,008.00	HARTMAN, IRA F III	DIR CONSUM ADVOCACY

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
<i>JUVENILE SERVICES</i>			
	\$80,000.00	HUMPHREYS, VERNARD	AGENCY DIRECTOR
<i>LIBRARY COMMISSION</i>			
	\$72,000.00	WAGGONER, JAMES D	EXECUTIVE DIRECTOR
<i>LICENSED PRACTICAL NURSES BOARD OF</i>			
	\$77,968.43	ANDERSON, LANETTE L	EXECUTIVE DIRECTOR
<i>LOTTERY COMMISSION</i>			
	\$92,500.00	MUSGRAVE, JOHN C	AGENCY DIRECTOR
	\$82,584.00	MELTON, JOHN	ATTORNEY 3
	\$76,356.00	WHITE, LIZABETH	LOTTERY DEP DIR
	\$73,728.00	ROSE, MARION A	ADM SERV MGR III
	\$72,000.00	TONEY, JAMES M	LOTTERY DEP DIR
<i>MINERS HEALTH SAFETY & TRAINING</i>			
	\$82,008.00	WOOTEN, RONALD L	AGENCY DIRECTOR
<i>MOTOR VEHICLES DIVISION OF</i>			
	\$75,000.00	CICCHIRILLO, JOSEPH J	DMV COM
<i>NATURAL RESOURCES DIVISION OF</i>			
	\$78,048.00	PRICE, HARRY F	ADM SERV MGR IV
	\$75,000.00	JEZIORO, FRANK	AGENCY DIRECTOR
	\$74,964.00	CAPLINGER, KENNETH	TOURISM PRG MGR III
	\$74,304.00	TAYLOR, CURTIS IRWIN	ENV RESRC PRG ADM
	\$71,172.00	KINCER, DENNIS MAIDE	ENGINEER 3
<i>OFFICE OF TAX APPEALS</i>			
	\$80,900.00	REED, ROY MICHAEL	CHF ADM LAW JUDGE
<i>PHARMACY BOARD OF</i>			
	\$77,900.00	DOUGLASS, WILLIAM T	EXECUTIVE DIR
<i>PUBLIC SERVICE COMMISSION</i>			
	\$96,120.00	HITT, RICHARD E	GENERAL COUNSEL
	\$89,124.00	MARLAND, MELISSA	CHF ADM LAW JUDGE
	\$86,760.00	GREGG, BILLY JACK	PUB UTIL DIR
	\$80,628.00	MELTON, EARL E	PUB UTIL DIR
	\$80,000.00	MCKINNEY, JON W	PSC CHAIRMAN
	\$79,908.00	KOVARIK, DAVID M	PUB UTIL DIR
	\$78,120.00	SWANN, AMY L	PUB UTIL DIR

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$76,350.00	SHORT, CARYN C WATS	ATTORNEY SUPV
	\$75,900.00	BIRD, JERRY C	DIRECTOR GOVT RELATN
	\$75,900.00	STEWART, PAUL P	PUB UTIL DEP DIR
	\$75,900.00	SMALL, SUSAN P	DIR CUSTOMER SERVICE
	\$75,684.00	HARRIS, BYRON L	UTIL ANAL III
	\$75,456.00	RANSON, CHERYL	PUB UTIL DIR
	\$75,000.00	STAATS, EDWARD	PSC COMMISSIONER
	\$75,000.00	SHAW, R MICHAEL	PSC COMMISSIONER
	\$73,404.00	DAVIS, DIANE ANITA	UTIL ANAL MGR
	\$73,332.00	FLETCHER, MICHAEL L	UTIL ANAL MGR
	\$72,120.00	SQUIRE, SANDRA E	PUB UTIL DIR
	\$70,632.00	BLAIR, MEYISHI P	ATTORNEY 3
	\$70,320.00	WALKER, DANNIE L	TECH ANAL III
	\$70,044.00	COVERT, CHARLES W	PUB UTIL DIR

RACING COMMISSION

\$83,996.00	CUOMO, JOSEPH F	RACING SPEC SR
\$73,519.48	LACY, LINDA L	RACING COMMIS EX SEC
\$70,900.00	BOHENKO, LORI L	VETERINARIAN
\$70,900.00	DAY, JON M	VETERINARIAN
\$70,900.00	HUNT, MARTHA	VETERINARIAN

REGIONAL JAIL & CORRECTIONAL FACILITY

\$80,000.00	FREDERICKS, WYETTA	EXECUTIVE DIRECTOR
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REGISTERED NURSES BOARD OF

\$112,680.00	RHODES, LAURA S	EXEC DIRECTOR
\$87,048.00	HAYNES, CYNDY RUTH	DIR OF EDUCA PRACTIC
\$86,304.00	FAUCETT-CARTER, ALIC	GEN COUNSL/DIR DISCP

REHABILITATION SERVICES

\$163,020.00	LIM, RAYMOND A	PHYSICIAN DIR
\$145,008.00	OSBORNE, CYNTHIA	PHYSICIAN SPEC
\$145,008.00	FRANYUTTI, FULVIO	PHYSICIAN SPEC
\$145,008.00	CLARK, HOLLY HOBACK	PHYSICIAN SPEC
\$138,000.00	WIRTS, AMY L	PHYSICIAN SPEC
\$121,932.00	GOMEZ, A RAFAEL	PHYSICIAN SPEC
\$80,904.00	BOYD, SAUNDRA KAYE	PHARMACIST I
\$76,553.00	RIFFE, JOHN DEASON	PRINCIPAL
\$75,450.00	BOUKHEMIS, RABAH	PHYSICIAN SPEC

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$73,800.00	JOHNSTONE, S JANE	REHAB SERV MGR 3
<i>SCHOOLS FOR THE DEAF & THE BLIND</i>			
	\$88,737.15	MCBRIDE, JANE L	SUPERINTENDENT
	\$84,237.15	WILLARD, KRISTIN A	DIR FINANCE & DATA
	\$72,068.42	NEWHOUSE, CONNIE E	PRINCIPAL
<i>SEC OF HEALTH AND HUMAN SERVICES</i>			
	\$95,000.00	WALKER, MARTHA Y	CABINET SECRETARY
<i>SEC OF MILITARY AFFAIRS AND PUBLIC SAFETY</i>			
	\$80,000.00	SPEARS, JAMES W	CABINET SECRETARY
	\$78,919.20	MORRIS, M CHRISTINA	DEPUTY SECRETARY
<i>SEC OF REVENUE</i>			
	\$81,048.00	MUCHOW, MARK	DEPUTY SECRETARY
	\$80,000.00	ALSOP, JAMES ROBERT	CABINET SECRETARY
<i>SECRETARY OF COMMERCE</i>			
	\$95,000.00	BULLA, L THOMAS	CABINET SECRETARY
	\$75,000.00	GOES, KELLEY	DEPUTY SECRETARY
<i>SECRETARY OF STATE</i>			
	\$75,000.00	KIMBLE, DANIEL E	CHIEF COUNSEL
<i>SOLID WASTE MANAGEMENT BOARD</i>			
	\$74,784.00	COOKE, RICHARD P	EX DIR SOLID WASTE
<i>STATE BUDGET OFFICE</i>			
	\$81,036.00	MCKOWN, PAUL M	ADM SERV MGR IV
	\$77,640.00	FOWLKES, CATHERINE	ADM SERV MGR III
<i>STATE POLICE</i>			
	\$80,000.00	LEMMON, DAVID L	SUPERINTENDENT ST PL
<i>TAX DIVISION</i>			
	\$92,500.00	HELTON, VIRGIL T	AGENCY COMMISSIONER
	\$76,104.00	MORTON, MARK	GENERAL COUNSEL
<i>TREASURERS OFFICE</i>			
	\$98,400.00	STOUT, DIANA L	GENERAL COUNSEL
	\$90,000.00	HILL, PAUL W	ASST STATE TREASURER
	\$85,008.00	SHANHOLTZER, KARL V	INTERNAL AUDITOR
	\$80,004.00	LONG, SARAH H	DEPUTY TREASURER

<i>AGENCY</i>	<i>SALARY</i>	<i>NAME</i>	<i>TITLE</i>
	\$75,912.00	TAYLOR, BLAIR M	DEPUTY TREASURER
	\$75,912.00	ELLISON, MATTHEW	DEPUTY TREASURER
	\$75,000.00	SORAH, NELSON A	DEPUTY TREASURER
	\$75,000.00	PERDUE, JOHNNY D	STATE TREASURER
	\$71,448.00	BOCKWAY, CHARLES	DEPUTY TREASURER
	\$70,008.00	SMITH, DENNIS D	DEPUTY TREASURER
<i>TREASURY INVESTMENTS BOARD OF</i>			
	\$90,000.00	PROBST, GLENDA	EXECUTIVE DIRECTOR
	\$85,008.00	BREWER, KARA K	CHIEF FIN OFFICER
<i>VETERAN'S AFFAIRS</i>			
	\$80,900.00	MCGRAW, THOMAS H	ADMINISTRATOR
<i>WATER DEVELOPMENT AUTHORITY</i>			
	\$80,634.00	YONKOSKY, DANIEL B	AGENCY DIRECTOR
	\$74,982.00	MEADOWS, BARBARA B	ACCT/AUDITOR III
<i>WV CENTER FOR NURSING</i>			
	\$81,707.50	NAPIER, DUANE F	EXEC DIRECTOR
<i>WV COUNCIL FOR COMMUNITY & TECHNICAL COLLEGE ED</i>			
	\$131,222.30	SKIDMORE, JAMES L	CHAN/COMM & TECH COL
	\$93,897.85	D'ANTONI, KATHY	VC-C&CT
<i>WV DEPARTMENT OF EDUCATION & THE ARTS</i>			
	\$80,916.00	COLE, JOHN JOSEPH K	DEPUTY SECRETARY
	\$80,000.00	GOODWIN, KAY	CABINET SECRETARY
	\$75,000.00	KUSIMO, PATRICIA	ADM SERV SPEC
<i>WV DEVELOPMENT OFFICE</i>			
	\$93,672.00	LEWIS, ROBERT D	DIR COMMUN DEV
	\$85,908.00	SPENCE, STEPHEN	DIR INTERNATIONAL DEV
	\$78,492.00	PHILLIPS, ROLLAND	ECONOMIC DEV REP SR
	\$75,612.00	MALLETT, JOHN R	ECONOMIC DEV REP SR
	\$71,844.00	GOOLSBY, RALPH H	COMMUN DEV MGR
	\$70,500.00	ROWAN, TRACEY C	OTHER
<i>WV ECONOMIC DEVELOPMENT AUTHORITY</i>			
	\$98,304.00	WARNER, DAVID A	DIR ECONOM DEV AUTH

**West Virginia State Auditor's Office
Payroll ACH Usage By Department
Based on 12/29/2006 Check Date**

DEPARTMENT	# OF EMPLOYEES	ACH	CHECKS	% ACH	ENOD USERS	ACTIVE ENOD USERS**
ACCOUNTANCY BOARD OF	3	2	1	66.67	0	0
ADJUTANT GENERAL	267	260	7	97.38	100	63
<u>AERONAUTICS*</u>	2	2	0	100.00	2	2
AGRICULTURE DEPARTMENT OF	401	323	78	80.55	96	47
ANTHONY CENTER	85	62	23	72.94	19	19
APPRAISER LICENSING CERTIFICAT	11	3	8	27.27	1	1
ARCHITECTS BOARD OF	1	1	0	100.00	1	1
ARMORY BOARD	42	38	4	90.48	5	3
ATTORNEY GENERAL	180	178	2	98.89	103	36
<u>AUDITOR'S OFFICE*</u>	154	153	1	99.35	150	60
<u>BANKING DIVISION OF*</u>	29	29	0	100.00	28	20
BD OF COAL MINE HEALTH & SAFE	2	0	2	.00	0	0
BEP - ES DIVISION	403	358	45	88.83	346	124
BLUEFIELD STATE COLLEGE	385	210	175	54.55	46	14
BOARD OF COUNSELING	2	2	0	100.00	1	0
BOARD OF MASSAGE THERAPY	1	1	0	100.00	1	0
BOARD OF PSYCHOLOGIST	2	1	1	50.00	0	0
BUREAU OF SENIOR SERVICES	31	29	2	93.55	9	3
CHIROPRACTIC EXAMINERS BOARD O	1	1	0	100.00	0	0
COAL HERITAGE HIGHWAY AUTH.	2	2	0	100.00	0	0
COMM & TECH COL OF SHEPHERD	110	74	36	67.27	15	2
COMM & TECH COLLEGE AT WVUIT	54	43	11	79.63	2	0
<u>COMMERCE SECRETARY*</u>	3	3	0	100.00	1	0
CONCORD UNIVERSITY-STATE OF WV	250	207	43	82.80	73	32
CORRECTIONS DIVISION OF	206	168	38	81.55	65	43
<u>COURTHOUSE FACILITIES IMPROV.*</u>	2	2	0	100.00	2	1
CRIMINAL JUSTICE SERVICES	31	31	0	100.00	18	7
CULTURE & HISTORY DIVISION OF	120	94	26	78.33	34	15
DENMAR CORRECTIONAL CENTER	84	68	16	80.95	0	0
DENTISTS & DENTAL HYGENISTS BO	3	2	1	66.67	1	0
<u>DEPT OF ADMINISTRATION*</u>	615	591	24	96.10	486	392
DEPT OF HEALTH AND HUMAN RESOU	855	780	75	91.23	451	248
DIVISION OF JUVENILE SERVICES	625	524	101	83.84	87	51
DIVISION OF PROTECTIVE SERVICE	25	20	5	80.00	3	1
EASTERN WV COMMUNITY COLLEGE	44	31	13	70.45	7	1
EDUCATION DEPARTMENT OF	654	542	112	82.87	223	89
EMERGENCY SERVICES OFFICE OF	38	36	2	94.74	22	10

ENGINEERS BOARD OF PROFESSIONA	5	5	0	100.00	3	0
<u>ENVIRONMENTAL PROTECTION*</u>	830	753	77	90.72	644	508
<u>ENVIRONMENTAL QUALITY BOARD*</u>	2	2	0	100.00	2	2
<u>FAIRMONT STATE COLLEGE*</u>	1,108	1,024	84	92.42	924	268
FIRE COMMISSION	40	36	4	90.00	9	6
FORESTRY DIVISION OF	123	87	36	70.73	9	3
GEOLOGICAL & ECONOMIC SURVEY	56	51	5	91.07	13	5
GLENVILLE STATE COLLEGE	174	149	25	85.63	47	18
<u>GOVERNORS OFFICE*</u>	101	78	23	77.23	65	44
HEALTH & HUMAN RESOURCES	6	6	0	100.00	2	0
HEALTH-BARBERS & COSMETOLOGIST	13	10	3	76.92	5	4
HIGHER EDUCATION CENTRL OFFICE	48	42	6	87.50	23	9
HIGHWAYS DIVISION OF	4,593	3,148	1,445	68.54	785	477
HOPEMONT HOSPITAL	182	176	6	96.70	9	2
<u>HOSPITAL FINANCE AUTHORITY*</u>	1	1	0	100.00	1	1
HOUSE OF DELEGATES	53	45	8	84.91	5	1
HUMAN RIGHTS COMMISSION	30	26	4	86.67	16	6
HUMAN SERVICES	3,212	2,854	358	88.85	1,905	1,247
HUTTONSVILLE CORRECTIONS CTR	314	263	51	83.76	44	39
INSURANCE COMMISSION	340	315	25	92.65	259	183
JOHN MANCHIN, SR. HEALTH CARE C	69	48	21	69.57	7	4
JOINT EXPENSES	133	122	11	91.73	35	9
LABOR DIVISION OF	92	78	14	84.78	7	1
LAKIN CORRECTIONAL FACILITY	148	115	33	77.70	37	24
LAKIN HOSPITAL	176	113	63	64.20	14	10
LIBRARY COMMISSION	51	50	1	98.04	26	15
LICENSED PRACTICAL NURSES BOAR	4	4	0	100.00	4	3
LOTTERY COMMISSION	114	100	14	87.72	47	29
<u>MARSHALL COMM & TECH COLLEGE*</u>	106	94	12	88.68	107	71
<u>MARSHALL UNIVERSITY*</u>	2,756	2,547	209	92.42	2,751	1,739
MARTINSBURG CORRECTIONAL CENTR	66	47	19	71.21	2	2
MILDRED MITCHELL BATEMAN HOSP.	325	257	68	79.08	58	28
MINERS HEALTH SAFETY & TRAININ	127	79	48	62.20	7	3
MOTOR VEHICLES	574	502	72	87.46	201	122
MT OLIVE CORRECTIONAL CTR	311	251	60	80.71	91	75
MUNICIPAL BOND COMMISSION	4	4	0	100.00	4	3
NATURAL RESOURCES DIVISION OF	1,224	685	539	55.96	134	56
NETWORK FOR EDUCATIONAL TELECO	46	39	7	84.78	15	8
NEW RIVER COMM & TECH COLLEGE	225	67	158	29.78	28	13
<u>NORTHERN COMMUNITY COLLEGE WV*</u>	310	248	62	80.00	152	115

NORTHERN REG JAIL & CORR CMLPX	121	83	38	68.60	5	3
OCCUPATIONAL THERAPY BOARD OF	2	2	0	100.00	1	0
OFFICE OF THE SECRETARY (TAX)	7	6	1	85.71	1	1
OHIO COUNTY CORRECTIONS	27	24	3	88.89	8	8
<u>OIL & GAS CONSERVATION COMMISS*</u>	2	2	0	100.00	1	1
OPTOMETRY BOARD OF	1	1	0	100.00	0	0
OSTEOPATHIC MEDICINE SCHOOL OF	203	194	9	95.57	91	28
OSTEOPATHY BOARD OF	2	0	2	.00	0	0
PAROLE BOARD	11	9	2	81.82	5	3
PHARMACY BOARD OF	14	13	1	92.86	3	2
PHYSICAL THERAPY BOARD OF	3	1	2	33.33	0	0
PINECREST HOSPITAL	167	120	47	71.86	5	3
<u>PORT AUTHORITY*</u>	3	3	0	100.00	2	1
PRUNTYTOWN CORRECTION CTR	126	106	20	84.13	13	7
PUBLIC SERVICE COMMISSION	298	250	48	83.89	95	45
RACING COMMISSION	38	30	8	78.95	1	0
RADIOLOGIC TECHNOLOGISTS BOARD	2	2	0	100.00	1	1
REAL ESTATE COMMISSION	9	2	7	22.22	1	0
REGIONAL JAIL & CORRECTIONAL F	896	566	330	63.17	41	28
REGISTERED NURSES BOARD OF	10	10	0	100.00	1	0
REHABILITATION SERVICES	705	589	116	83.55	289	129
SCHOOLS FOR THE DEAF & BLIND	273	190	83	69.60	24	11
SEC OF EDUCATION AND THE ARTS	26	25	1	96.15	11	6
SEC OF MILITARY AFFAIRS AND PU	11	11	0	100.00	10	5
SECRETARY OF STATE	55	54	1	98.18	26	15
SENATE	39	24	15	61.54	8	3
SHEPHERD UNIVERSITY	953	422	531	44.28	93	44
SOCIAL WORK EXAMINERS BOARD OF	4	4	0	100.00	3	0
SOLID WASTE MANAGEMENT BOARD	9	9	0	100.00	4	2
SOUTHERN WV COMM & TECH COL.	296	207	89	69.93	99	37
SPEECH LANGUAGE PATHOLOGY AUDI	5	5	0	100.00	1	1
ST MARY CORR COMPLEX	219	172	47	78.54	47	34
STATE BUDGET OFFICE	8	8	0	100.00	8	5
STATE POLICE	1,015	930	85	91.63	439	294
SUPREME COURT	1,192	1,023	169	85.82	431	239
TAX DIVISION	418	359	59	85.89	212	129
TECH REVIEW COMMITTEE	1	0	1	.00	0	0
TOURISM DIVISION WV DEVELOPME	83	71	12	85.54	22	9
<u>TREASURERS OFFICE*</u>	141	141	0	100.00	132	102
VETERANS HOME	47	39	8	82.98	29	23
VETERINARY MEDICINE BOARD OF	2	2	0	100.00	2	2

WATER DEVELOPMENT AUTHORITY	11	11	0	100.00	9	4
WELCH EMERGENCY HOSPITAL	288	156	132	54.17	63	43
WEST LIBERTY STATE COLLEGE	391	234	157	59.85	70	33
WEST VIRGINIA UNIVERSITY	11,422	10,321	1,101	90.36	1,257	544
WILLIAM R. SHARPE HOSPITAL	439	376	63	85.65	20	12
WV ABCA	105	94	11	89.52	68	29
WV BD FUNERAL SERV EXAMINERS	2	2	0	100.00	1	0
<u>WV BD OF TREASURY INVESTMENTS*</u>	5	5	0	100.00	5	5
WV BD PROFESSIONAL SURVEYORS	8	2	6	25.00	0	0
WV BOARD OF RESPIRATORY CARE	2	1	1	50.00	0	0
WV CENTER FOR NURSING	1	1	0	100.00	0	0
WV COUNCIL FOR COMM & TECH COL	6	6	0	100.00	1	0
<u>WV DEVELOPMENT OFFICE*</u>	100	99	1	99.00	89	60
<u>WV DIV OF PUBLIC TRANSIT*</u>	7	7	0	100.00	7	6
WV DIV OF VETERANS AFFAIRS	54	46	8	85.19	27	20
<u>WV ECONOMIC DVLPMNT AUTHORITY*</u>	10	10	0	100.00	10	5
WV EDUCATIONAL BROADCASTING	85	69	16	81.18	17	5
WV HEALTH CARE AUTHORITY	42	41	1	97.62	24	5
WV NURSING HM ADM LICENSNG BD	1	1	0	100.00	0	0
WV OFFICE OF TAX APPEALS	8	5	3	62.50	4	4
WV PUBLIC RADIO	14	10	4	71.43	1	0
WV STATE COMM & TECH COLLEGE	118	67	51	56.78	21	6
WV STATE RAIL AUTHORITY	18	11	7	61.11	3	2
WV STATE UNIVERSITY	579	382	197	65.98	87	39
WVU AT PARKERSBURG	406	273	133	67.24	40	20
TOTALS	45,381	37,331	8,050	82.26	14,884	8,501

* Printing of paper NODs has been turned off at the agency level.

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